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# *Document 6187*

*Spring 2006 Update*

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## *Calendar Year Projections of Individual Returns by Major Processing Categories*



*Office of Research  
Research, Analysis, and Statistics*

**Document 6187 (revised 6-2006) is produced by the IRS Office of Research, within the Research, Analysis, and Statistics organization.**

**Janice M. Hedemann**  
Director, Office of Research

**Andre Palmer**  
Acting Chief, Projections and Forecasting Group

**Questions or comments regarding these return forecasts or related matters can be directed to the corresponding staff member listed below.**

|   |                              |                                  |
|---|------------------------------|----------------------------------|
| Form 1040, Form 1040A, Form 1040EZ,<br>Form 1040NR, and Form 1040PR/SS;<br>Full-Paid and Other-Than-Full-Paid; and<br>Refunds | Andre Palmer<br>Michelle Chu | (202) 874-0588<br>(202) 874-0593 |
| Electronically Filed Returns  | Michelle Chu<br>Katy Yeh     | (202) 874-0593<br>(202) 874-0110 |
| Other Comments or Questions   | Andre Palmer                 | (202) 874-0588                   |

### **Forecasts Available Electronically**

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Spring 2006 Update

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Office of Research  
Calendar Year Projections of  
Individual Returns by Major Processing Categories  
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## Table of Contents

|   |                    |
|---|--------------------|
| Staff Directory .....   | Inside Front Cover |
| Forecasts Available Electronically .....  | Inside Front Cover |
| Overview .....  | 1                  |
| Track Record of Projection Accuracy .....   | 3                  |
| Comments and Questions .....  | 4                  |
| Table 1A      Calendar Year Projections of Individual Returns<br>by Major Processing Categories for the United States .....   | 5                  |
| Table 1B      Calendar Year Projections of Individual Returns by IRS Business Operating<br>Division and by Selected Processing Categories for the United States ..... | 6                  |
| Tables 2-8    Calendar Year Projections of Paper Individual Returns<br>by Major Processing Categories by IRS Campus .....   | 7                  |
| Table 9        Calendar Year Projections of the Number of Individual<br>Refunds: U.S., IRS Campuses, and Electronically Filed .....                                   | 16                 |
| Table 9A      Calendar Year Projections of the Number of Split Refund<br>Returns: U.S., IRS Campuses, and Electronically filed .....                                  | 17                 |
| Table 10      Fiscal Year Projections of the Number of Individual<br>Refunds: U.S., IRS Campuses, and Electronically Filed .....                                      | 18                 |
| Tables 11A-E   Calendar Year Projections of Electronically Filed Individual<br>Returns by Processing IRS Campus .....   | 19                 |
| Tables 12     Calendar Year Projections of Standard Electronically Filed Returns<br>by Estimated Return Type by Processing IRS Campus .....                           | 24                 |
| Tables 13A-D   Calendar Year Projections of Electronically Filed Individual<br>Returns by State and Selected Areas .....  | 25                 |
| Table 14      Calendar Year Projections of Standard Electronically Filed Individual<br>Returns by Form Type Coded by Transmitter, by Processing IRS Campus ...        | 41                 |
| Table 15      Accuracy Measures for U.S. Forecasts of Major Return Categories .....   | 42                 |
| Statement of Methodology .....  | 43                 |
| Table Notes .....   | 46                 |
| Configuration of IRS Campuses for Paper Individual Returns for the<br>Years 2005 through 2013 .....   | 49                 |
| Configuration of IRS Campuses for Standard Electronic Individual Returns<br>for the Years 2005 through 2013 and Telefile for CY 2005 .....                            | 58                 |
| Other Projection Documents .....  | Inside Back Cover  |

## **Overview**

The Office of Research staff within the IRS Research, Analysis, and Statistics organization produces *Calendar Year Projections of Individual Returns by Major Processing Categories* (IRS Document 6187). This document contains U.S. and IRS campus level projections of full-paid and other-than-full-paid categories of Forms 1040, 1040A, and 1040EZ. It also includes estimates of individual refunds, Forms 1040NR, 1040PR and 1040SS, and various components of individual electronically filed (e-file) returns. In addition, a set of U.S. level forecasts by the IRS's business operating division organizational structure is a part of this product. The projections in this document are used by IRS staff for workload scheduling, resource allocation and various other planning and analysis efforts.

The spring 2006 update includes actual CY 2005 results and incorporates 2006 filing season results through late spring. They also reflect impacts of administrative and legislative changes that have been approved or are reasonably certain. The IRS continues to implement its modernization plans for consolidating IRS submission processing campuses. In addition, this update includes the effect of the Split Refund program and adjustments for the impact of certain "ITIN" returns.

The projections in this update do not, however, account for pending legislation or administrative plans that are tentative. This is particularly the case for possible e-file initiatives. Consequently, the e-file projections contained in this publication are not goals, per se, and should not be interpreted as precluding an alternative e-file future.

## **Impacts of Recent Legislative and Administrative Changes**

Examples of administrative and legislative developments embedded in the latest projections include the following.

### *Cessation of the TeleFile Program*

On August 16, 2005, the IRS officially discontinued its TeleFile programs. Thus, the actual calendar year 2005 individual (Form 1040EZ) TeleFile returns included in this document represent the final year of published TeleFile data. According to preliminary analysis, filing year 2006 partial year results show that almost 46 percent of previous TeleFile users switched to another electronic filing medium, such as on-line filing, while the remaining TeleFile users reverted to filing paper returns.

### *Campus Modernization Alignment*

As part of the IRS modernization plans, the geographic alignment of states to processing campuses started to change in CY 2001/2002. Since then, the IRS has continued to streamline the individual returns processed among the IRS submission processing campuses. As a result, the Memphis Campus closed its operations in June 2005 and the Philadelphia Campus is scheduled to follow in 2007.

The campus level paper and electronic return projections, as presented selectively in Tables 2 through 14, reflect the continually changing state-to-campus processing alignments by year. The CY 2007 campus volumes for paper returns are based on the approved IRS plans whereas the campus volumes for CY 2008 and beyond are based on “concept maps” supplied by resource planning staff in the IRS submission processing function. The “concept maps” incorporate current IRS plans for consolidating submission processing sites and may change in the future.

The CY 2007 e-file campus volumes are based on the approved IRS plans. The volumes for CY 2008 and beyond are based on the recently approved strategy to continue processing individual e-file returns at all five current individual e-file submission processing sites. Although the processing of paper returns at the Philadelphia Submission Processing Center will come to an end after its consolidation in June 2007, electronic returns, excluding International, will continue to be processed through the Philadelphia Access Location Number (ALN). Ogden campus will have accountability for the e-file returns processed on Philadelphia's ALN as well as for the accounting function for the back end operations. Subsequent year consolidations of e-file processing sites will result in similar adjustments. The configurations of state to IRS processing campuses for paper and e-filed individual returns for CY 2005 through CY 2013 are presented in tables at the end of this document.

#### *Form 1040 Split Refund Program*

The Split Refund program becomes effective in January 2007, allowing taxpayers receiving a refund to deposit their refund into multiple accounts by filing Form 8888. The qualifications for the use of split refunds are as follows: the refund amount must be \$100 or more; the refund must be issued in the same cycle that the return is processed; the module can not contain any condition that would cause the refund to be frozen; bank account numbers must be valid on Form 8888; Form 8888 must contain at least 2 accounts, but no more than 3; and the return is for the current tax year.

#### *Adjustments for Returns with “ITIN” Request*

Form W-7 (*Application for IRS Individual Taxpayer Identification Number*) is used for federal tax purposes by taxpayers who are ineligible to obtain social security numbers. Starting in 2004, rule changes have required taxpayers filing individual income tax return(s) at the same time they are requesting an “ITIN” to file their Form 1040 series tax return(s) and Form W-7 together. To date, these unique “ITIN” returns have been centrally processed at the Philadelphia Campus. However, under the current campus realignment plans, the Austin Campus will assume full responsibility for the processing of these “ITIN” returns for 2008 and beyond, with a transition volume in 2007. Adjustments were made at the campus level for these ITIN returns based on information from IRS resource planning staff in the IRS submission processing function.

### *Developments in Electronic Filing*

Since the enactment of the IRS Restructuring and Reform Act of 1998, the total number of individual returns filed electronically has more than doubled from 24.6 million in CY 1998 to 68.5 million in CY 2005. The IRS continues to experience substantial growth in electronic filing with an estimated 4.6 million return increase (6.6 percent) in CY 2006. Total e-file volumes are projected to increase 8.5 percent in CY 2007, far greater than the projected 1.2 percent growth for Form 1040 series filings, in total. On-line filed electronic returns, a subset of total e-file returns, continues to experience the fastest growth among the e-file options available to individual filers, with an estimated 19.0 percent growth rate from CY 2005 to CY 2006.

In addition, the IRS continues to experience exceptionally strong growth in electronically filed federal returns in certain states that have mandated e-filing for their state returns. The specifics of these state e-file mandates vary but fundamentally require practitioners that meet specified requirements to file their applicable state returns electronically. The state of California experienced a 56 percent increase in electronically filed federal income tax returns when e-filing was mandated for state returns in CY 2004. Most recently, the state of New York issued an e-file mandate for their state effective in CY 2006. As a result, e-filed federal returns from New York filers are estimated to increase by over 27 percent in 2006 over their 2005 level.

The methodologies used to project individual e-file volumes capture and extrapolate the underlying growth trends. These trends reflect the impact of many factors contributing to the growth in e-file including those noted above. These projected trends also assume the continued e-file promotion and product innovations in the future from both the IRS and private industry.

### **Track Record of Projection Accuracy**

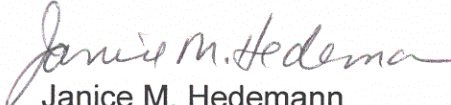
In an effort to measure the quality of our products and services, this section, along with Table 15, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2002 through 2005, Table 15 presents the accuracy of our national level projections by major return categories. This analysis covers only the major return categories projected on a calendar year basis and serves as a general measure for gauging the overall reliability of our U.S. level return projections. The return categories considered in Table 15 consist of the following: Grand Total, Total Primary Returns, Individual (income tax) Total, Individual Estimated Tax, Fiduciary, Partnership, Corporation, Employment, Exempt Organization, and Excise. As sufficient data on prior forecasts became available, we also included selected breakouts of “paper” volumes versus “e-file/magnetic tape” filings.

The table presents two measures of projection accuracy; the mean absolute percent error (MAPE), and the number of over-projections. We also include the latest actual filing volumes for 2005 to provide perspective on the volume of returns being projected. The MAPE is computed as the average percent projection error regardless of whether they were over- or under- projections covering the four most recently applicable projection cycles. The associated number of over-projections can show

of whether they were over- or under- projections covering the four most recently applicable projection cycles. The associated number of over-projections can show whether we consistently over- or under- project. A value of two indicates balanced forecasts over the four cycles. The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for which future year. For example, a forecast for 2002 made in 1999 would be part of the "3-years-ahead" time horizon. The table presents time horizons from one to five years ahead and factors in the most current four observations. As an example, for the "3-years-ahead" information, we use the forecasts made in 1999 for 2002, those made in 2000 for 2003, those made in 2001 for 2004, and those made in 2002 for 2005.

## **Comments and Questions**

We thank our customers for their support as we continually seek to improve our products and service wherever possible. We welcome customer feedback at any time. Comments and suggestions regarding this document can be directed to Andre Palmer, Acting Chief, Projections and Forecasting Group at (202) 874-0588. Questions concerning methodologies and specific tax returns listed in this document may also be directed to the projections staff listed on the inside front cover. This and other projections documents are also available electronically, as noted on the inside front cover.

  
Janice M. Hedemann  
Director, Office of Research



**Table 1A. Calendar Year Projections of Individual Returns  
by Major Processing Categories for the United States**

| Type of Return / Processing Category             | Actual<br>2005 | Projected   |             |             |             |
|--|----------------|-------------|-------------|-------------|-------------|
|  |                | 2006        | 2007        | 2008        | 2009        |
| <i>Forms 1040/A/EZ and Electronic Returns</i>    | 132,275,830    | 133,912,900 | 135,465,200 | 136,974,400 | 138,419,500 |
| <i>Full-Paid, Total</i>                          | 11,331,797     | 11,218,200  | 10,962,100  | 10,874,400  | 10,790,700  |
| <i>Other-Than-Full-Paid, Total</i>               | 120,944,033    | 122,694,700 | 124,503,100 | 126,100,000 | 127,628,800 |
| <i>Refund Returns</i>                            | 105,687,251    | 105,912,500 | 106,465,000 | 106,821,800 | 107,223,400 |
| <i>Business Returns (Schedule C or F)</i>        | 22,315,659     | 22,706,000  | 23,097,700  | 23,490,100  | 23,883,500  |
| <i>Paper Returns, Total</i>                      | 63,811,993     | 60,897,900  | 56,227,300  | 52,173,800  | 48,676,600  |
| <i>Form 1040</i>                                 | 45,459,869     | 43,482,500  | 40,428,400  | 37,818,700  | 35,568,500  |
| <i>Full-Paid</i>                                 | 9,724,585      | 9,474,100   | 9,213,100   | 9,137,700   | 9,071,100   |
| <i>Other-Than-Full-Paid</i>                      | 35,735,284     | 34,008,300  | 31,215,300  | 28,680,900  | 26,497,400  |
| <i>Form 1040A</i>                                | 10,025,877     | 8,508,900   | 7,541,600   | 6,715,100   | 6,018,000   |
| <i>Full-Paid</i>                                 | 1,033,228      | 1,059,400   | 1,067,000   | 1,059,800   | 1,047,400   |
| <i>Other-Than-Full-Paid</i>                      | 8,992,649      | 7,449,500   | 6,474,500   | 5,655,400   | 4,970,600   |
| <i>Form 1040EZ</i>                               | 8,326,247      | 8,906,600   | 8,257,400   | 7,640,000   | 7,090,000   |
| <i>Full-Paid</i>                                 | 573,984        | 684,700     | 681,900     | 676,900     | 672,300     |
| <i>Other-Than-Full-Paid</i>                      | 7,752,263      | 8,221,900   | 7,575,400   | 6,963,100   | 6,417,800   |
| <i>Electronically Filed Returns, Total</i>       | 68,463,837     | 73,015,000  | 79,237,800  | 84,800,600  | 89,742,900  |
| <i>Standard Electronic Filings</i>               | 65,170,161     | 73,015,000  | 79,237,800  | 84,800,600  | 89,742,900  |
| <i>Practitioner</i>                              | 48,085,438     | 52,676,000  | 56,834,800  | 60,761,600  | 64,429,600  |
| <i>On-Line</i>                                   | 17,084,723     | 20,339,000  | 22,403,000  | 24,039,000  | 25,313,300  |
| <i>Telefile</i>                                  | 3,293,676      | -           | -           | -           | -           |
| <i>Electronically Filed, Refunds</i>             | 60,927,454     | 64,066,300  | 68,789,400  | 72,873,600  | 76,464,400  |
| <i>Standard Electronic, Refunds</i>              | 57,844,393     | 64,066,300  | 68,789,400  | 72,873,600  | 76,464,400  |
| <i>Telefile, Refunds</i>                         | 3,083,061      | -           | -           | -           | -           |
| <i>Electronically Filed, Balance Due Returns</i> | 7,536,383      | 8,948,700   | 10,448,400  | 11,927,000  | 13,278,500  |
| <i>Standard Electronic, Balance Due</i>          | 7,325,767      | 8,948,700   | 10,448,400  | 11,927,000  | 13,278,500  |
| <i>Telefile, Balance Due</i>                     | 210,616        | -           | -           | -           | -           |

Notes: Detail may not add to total due to rounding.  
See Table Notes section for more detail.

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Spring 2006 Document 6187

| <b>Table 1B. Calendar Year Projections of Individual Returns by IRS Business<br/>Operating Division and by Selected Processing Category<br/>for the United States</b> |             |             |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Type of Return / Processing Category  | Actual      | Estimated   | Projected   |             |             |             |             |             |             |
|   | 2005        | 2006        | 2007        | 2008        | 2009        | 2010        | 2011        | 2012        | 2013        |
| <i>Forms 1040, 1040A, and 1040EZ</i>  | 132,275,830 | 133,912,900 | 135,465,200 | 136,974,400 | 138,419,500 | 139,834,500 | 141,213,500 | 142,543,800 | 143,812,000 |
| <i>Wage and Investment Returns</i>  | 92,465,904  | 92,842,900  | 92,774,200  | 92,650,200  | 92,457,900  | 92,221,200  | 91,937,300  | 91,598,600  | 91,198,200  |
| <i>Paper Returns</i>  | 41,015,490  | 39,150,900  | 34,678,500  | 31,022,700  | 27,817,200  | 25,043,000  | 22,648,700  | 20,576,600  | 18,771,600  |
| <i>Electronically Filed Returns</i>   | 51,450,414  | 53,692,000  | 58,095,700  | 61,627,500  | 64,640,700  | 67,178,200  | 69,288,600  | 71,022,000  | 72,426,600  |
| <i>Small Business/Self Employed Returns</i>   | 39,809,926  | 41,070,000  | 42,690,900  | 44,324,200  | 45,961,600  | 47,613,300  | 49,276,300  | 50,945,100  | 52,613,800  |
| <i>Paper Returns</i>  | 22,796,503  | 21,747,000  | 21,548,800  | 21,151,100  | 20,859,400  | 20,683,300  | 20,615,600  | 20,644,000  | 20,754,200  |
| <i>Electronically Filed Returns</i>   | 17,013,423  | 19,323,000  | 21,142,100  | 23,173,100  | 25,102,200  | 26,930,000  | 28,660,600  | 30,301,100  | 31,859,600  |
| <i>Forms 1040NR</i>   | 629,457     | 660,300     | 688,600     | 716,800     | 745,000     | 773,200     | 801,400     | 829,600     | 857,900     |
| <i>Forms 1040PR and 1040SS</i>  | 117,852     | 120,600     | 123,400     | 126,100     | 128,900     | 131,600     | 134,400     | 137,100     | 139,900     |

Notes: Detail may not add to total due to rounding.  
See Table Notes section for more detail.

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Spring 2006 Document 6187

**Table 2. Calendar Year Projections of Individual Returns  
by Major Processing Categories  
for the Andover IRS Campus**

| Type of Return / Processing Category | Actual<br>2005 | Projected |           |           |           |
|--------------------------------------|----------------|-----------|-----------|-----------|-----------|
|                                      |                | 2006      | 2007      | 2008      | 2009      |
| <i>Forms 1040, 1040A, and 1040EZ</i> | 7,796,760      | 8,121,100 | 7,492,800 | 6,802,800 | 3,319,400 |
| <i>Full-Paid, Total</i>              | 1,352,747      | 1,262,800 | 1,521,600 | 1,502,600 | 796,100   |
| <i>Other-Than-Full-Paid, Total</i>   | 6,444,013      | 6,858,300 | 5,971,200 | 5,300,200 | 2,523,400 |
| <i>Refund, Total</i>                 | 5,748,010      | 5,924,700 | 5,074,500 | 4,462,600 | 2,115,800 |
| <i>Form 1040</i>                     | 6,001,214      | 6,159,000 | 5,878,800 | 5,361,600 | 2,791,700 |
| <i>Full-Paid</i>                     | 1,200,308      | 1,073,600 | 1,324,800 | 1,310,000 | 706,600   |
| <i>Other-Than-Full-Paid</i>          | 4,800,906      | 5,085,400 | 4,554,000 | 4,051,600 | 2,085,100 |
| <i>Form 1040A</i>                    | 1,018,774      | 979,700   | 793,900   | 684,000   | 277,200   |
| <i>Full-Paid</i>                     | 104,003        | 120,300   | 127,000   | 123,500   | 59,500    |
| <i>Other-Than-Full-Paid</i>          | 914,771        | 859,400   | 666,900   | 560,500   | 217,700   |
| <i>Form 1040EZ</i>                   | 776,772        | 982,300   | 820,100   | 757,200   | 250,500   |
| <i>Full-Paid</i>                     | 48,436         | 68,900    | 69,800    | 69,100    | 30,000    |
| <i>Other-Than-Full-Paid</i>          | 728,336        | 913,400   | 750,400   | 688,100   | 220,600   |

Notes: Detail may not add to total due to rounding.

Above figures exclude standard electronically filed returns and Telefile returns.

See Table Notes section for more detail.

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Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 3A. Calendar Year Projections of Individual Returns  
by Major Processing Categories  
for the Philadelphia IRS Campus  
Including International**

| Type of Return / Processing Category | Actual<br>2005 | Projected |           |      |      |
|--------------------------------------|----------------|-----------|-----------|------|------|
|                                      |                | 2006      | 2007      | 2008 | 2009 |
| <i>Forms 1040, 1040A, and 1040EZ</i> | 8,333,097      | 5,978,100 | 3,438,200 | -    | -    |
| <i>Full-Paid, Total</i>              | 1,274,896      | 1,012,900 | 662,700   | -    | -    |
| <i>Other-Than-Full-Paid, Total</i>   | 7,058,201      | 4,965,200 | 2,775,500 | -    | -    |
| <i>Refund, Total</i>                 | 6,141,943      | 3,788,000 | 2,216,400 | -    | -    |
| <i>Form 1040</i>                     | 5,981,411      | 4,255,400 | 2,341,200 | -    | -    |
| <i>Full-Paid</i>                     | 1,104,959      | 867,600   | 534,900   | -    | -    |
| <i>Other-Than-Full-Paid</i>          | 4,876,452      | 3,387,800 | 1,806,300 | -    | -    |
| <i>Form 1040A</i>                    | 1,466,273      | 971,700   | 514,600   | -    | -    |
| <i>Full-Paid</i>                     | 118,997        | 97,900    | 75,000    | -    | -    |
| <i>Other-Than-Full-Paid</i>          | 1,347,276      | 873,800   | 439,600   | -    | -    |
| <i>Form 1040EZ</i>                   | 885,413        | 751,000   | 582,400   | -    | -    |
| <i>Full-Paid</i>                     | 50,940         | 47,400    | 52,800    | -    | -    |
| <i>Other-Than-Full-Paid</i>          | 834,473        | 703,600   | 529,600   | -    | -    |

Notes: Detail may not add to total due to rounding.

Above figures exclude standard electronically filed returns and Telefile returns.

See Table Notes section for more detail.

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Spring 2006 Document 6187

**Table 3B. Calendar Year Projections of Individual Returns  
by Major Processing Categories  
for the Philadelphia IRS Campus  
Not Including International**

| Type of Return / Processing Category | Actual<br>2005 | Projected |           |      |      |
|--------------------------------------|----------------|-----------|-----------|------|------|
|                                      |                | 2006      | 2007      | 2008 | 2009 |
| <i>Forms 1040, 1040A, and 1040EZ</i> | 7,832,192      | 5,978,100 | 3,438,200 | -    | -    |
| <i>Full-Paid, Total</i>              | 1,236,266      | 1,012,900 | 662,700   | -    | -    |
| <i>Other-Than-Full-Paid, Total</i>   | 6,595,926      | 4,965,200 | 2,775,500 | -    | -    |
| <i>Refund, Total</i>                 | 5,324,430      | 3,788,000 | 2,216,400 | -    | -    |
| <i>Form 1040</i>                     | 5,522,685      | 4,255,400 | 2,341,200 | -    | -    |
| <i>Full-Paid</i>                     | 1,070,543      | 867,600   | 534,900   | -    | -    |
| <i>Other-Than-Full-Paid</i>          | 4,452,142      | 3,387,800 | 1,806,300 | -    | -    |
| <i>Form 1040A</i>                    | 1,439,060      | 971,700   | 514,600   | -    | -    |
| <i>Full-Paid</i>                     | 115,477        | 97,900    | 75,000    | -    | -    |
| <i>Other-Than-Full-Paid</i>          | 1,323,583      | 873,800   | 439,600   | -    | -    |
| <i>Form 1040EZ</i>                   | 870,447        | 751,000   | 582,400   | -    | -    |
| <i>Full-Paid</i>                     | 50,246         | 47,400    | 52,800    | -    | -    |
| <i>Other-Than-Full-Paid</i>          | 820,201        | 703,600   | 529,600   | -    | -    |

Notes: Detail may not add to total due to rounding.

Above figures exclude standard electronically filed returns and Telefile returns.

See Table Notes section for more detail.

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Spring 2006 Document 6187

**Table 4. Calendar Year Projections of Individual Returns  
by Major Processing Categories  
for the Atlanta IRS Campus**

| Type of Return / Processing Category | Actual<br>2005 | Projected  |            |           |           |
|--------------------------------------|----------------|------------|------------|-----------|-----------|
|                                      |                | 2006       | 2007       | 2008      | 2009      |
| <i>Forms 1040, 1040A, and 1040EZ</i> | 9,754,636      | 10,662,300 | 10,039,000 | 9,463,800 | 8,176,900 |
| <i>Full-Paid, Total</i>              | 1,772,416      | 2,125,900  | 1,905,400  | 1,894,900 | 1,712,500 |
| <i>Other-Than-Full-Paid, Total</i>   | 7,982,220      | 8,536,500  | 8,133,700  | 7,568,900 | 6,464,400 |
| <i>Refund, Total</i>                 | 6,311,134      | 6,359,600  | 6,549,400  | 5,958,100 | 4,949,800 |
| <i>Form 1040</i>                     | 7,018,693      | 7,807,900  | 7,443,600  | 7,073,000 | 6,184,500 |
| <i>Full-Paid</i>                     | 1,533,413      | 1,831,900  | 1,649,100  | 1,639,600 | 1,489,800 |
| <i>Other-Than-Full-Paid</i>          | 5,485,280      | 5,976,000  | 5,794,500  | 5,433,400 | 4,694,600 |
| <i>Form 1040A</i>                    | 1,479,115      | 1,366,900  | 1,270,800  | 1,160,800 | 950,300   |
| <i>Full-Paid</i>                     | 161,846        | 190,800    | 172,700    | 172,500   | 152,800   |
| <i>Other-Than-Full-Paid</i>          | 1,317,269      | 1,176,100  | 1,098,100  | 988,400   | 797,500   |
| <i>Form 1040EZ</i>                   | 1,256,828      | 1,487,500  | 1,324,600  | 1,230,000 | 1,042,200 |
| <i>Full-Paid</i>                     | 77,157         | 103,100    | 83,600     | 82,800    | 69,800    |
| <i>Other-Than-Full-Paid</i>          | 1,179,671      | 1,384,300  | 1,241,100  | 1,147,100 | 972,300   |

Notes: Detail may not add to total due to rounding.

Above figures exclude standard electronically filed returns and Telefile returns.

See Table Notes section for more detail.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 5. Calendar Year Projections of Individual Returns  
by Major Processing Categories  
for the Memphis IRS Campus**

| Type of Return / Processing Category | Actual<br>2005 | Projected |      |      |      |
|--------------------------------------|----------------|-----------|------|------|------|
|                                      |                | 2006      | 2007 | 2008 | 2009 |
| <i>Forms 1040, 1040A, and 1040EZ</i> | 3,023,639      | -         | -    | -    | -    |
| <i>Full-Paid, Total</i>              | 521,250        | -         | -    | -    | -    |
| <i>Other-Than-Full-Paid, Total</i>   | 2,502,389      | -         | -    | -    | -    |
| <i>Refund, Total</i>                 | 2,079,902      | -         | -    | -    | -    |
| <i>Form 1040</i>                     | 2,078,002      | -         | -    | -    | -    |
| <i>Full-Paid</i>                     | 456,111        | -         | -    | -    | -    |
| <i>Other-Than-Full-Paid</i>          | 1,621,891      | -         | -    | -    | -    |
| <i>Form 1040A</i>                    | 535,134        | -         | -    | -    | -    |
| <i>Full-Paid</i>                     | 49,782         | -         | -    | -    | -    |
| <i>Other-Than-Full-Paid</i>          | 485,352        | -         | -    | -    | -    |
| <i>Form 1040EZ</i>                   | 410,503        | -         | -    | -    | -    |
| <i>Full-Paid</i>                     | 15,357         | -         | -    | -    | -    |
| <i>Other-Than-Full-Paid</i>          | 395,146        | -         | -    | -    | -    |

Notes: Detail may not add to total due to rounding.

Above figures exclude standard electronically filed returns and Telefile returns.

See Table Notes section for more detail.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 6. Calendar Year Projections of Individual Returns  
by Major Processing Categories  
for the Kansas City IRS Campus**

| Type of Return / Processing Category | Actual<br>2005 | Projected  |            |            |            |
|--------------------------------------|----------------|------------|------------|------------|------------|
|                                      |                | 2006       | 2007       | 2008       | 2009       |
| <i>Forms 1040, 1040A, and 1040EZ</i> | 11,452,822     | 12,694,900 | 13,071,400 | 13,885,700 | 14,613,200 |
| <i>Full-Paid, Total</i>              | 2,197,295      | 2,428,600  | 2,558,900  | 2,879,300  | 3,279,200  |
| <i>Other-Than-Full-Paid, Total</i>   | 9,255,527      | 10,266,300 | 10,512,600 | 11,006,300 | 11,334,000 |
| <i>Refund, Total</i>                 | 8,370,427      | 8,975,300  | 8,879,900  | 8,939,000  | 9,190,100  |
| <i>Form 1040</i>                     | 8,125,128      | 8,877,300  | 9,368,700  | 9,991,600  | 10,687,300 |
| <i>Full-Paid</i>                     | 1,893,601      | 2,049,300  | 2,165,800  | 2,431,400  | 2,777,000  |
| <i>Other-Than-Full-Paid</i>          | 6,231,527      | 6,828,100  | 7,203,000  | 7,560,200  | 7,910,300  |
| <i>Form 1040A</i>                    | 1,673,691      | 1,727,800  | 1,624,100  | 1,721,800  | 1,716,100  |
| <i>Full-Paid</i>                     | 193,647        | 231,000    | 248,500    | 289,500    | 314,000    |
| <i>Other-Than-Full-Paid</i>          | 1,480,044      | 1,496,800  | 1,375,600  | 1,432,300  | 1,402,100  |
| <i>Form 1040EZ</i>                   | 1,654,003      | 2,089,800  | 2,078,600  | 2,172,200  | 2,209,900  |
| <i>Full-Paid</i>                     | 110,047        | 148,300    | 144,600    | 158,400    | 188,200    |
| <i>Other-Than-Full-Paid</i>          | 1,543,956      | 1,941,500  | 1,934,000  | 2,013,800  | 2,021,600  |

Notes: Detail may not add to total due to rounding.

Above figures exclude standard electronically filed returns and Telefile returns.

See Table Notes section for more detail.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187



**Table 7A. Calendar Year Projections of Individual Returns  
by Major Processing Categories  
for the Austin IRS Campus  
Including International**

| Type of Return / Processing Category | Actual<br>2005 | Projected |           |           |           |
|--------------------------------------|----------------|-----------|-----------|-----------|-----------|
|                                      |                | 2006      | 2007      | 2008      | 2009      |
| <i>Forms 1040, 1040A, and 1040EZ</i> | 9,768,418      | 9,344,200 | 8,743,100 | 8,418,900 | 8,019,700 |
| <i>Full-Paid, Total</i>              | 1,771,462      | 1,765,300 | 1,552,700 | 1,563,500 | 1,554,800 |
| <i>Other-Than-Full-Paid, Total</i>   | 7,996,956      | 7,578,900 | 7,190,400 | 6,855,400 | 6,464,800 |
| <i>Refund, Total</i>                 | 7,255,088      | 7,282,000 | 5,740,100 | 5,197,800 | 4,681,300 |
| <i>Form 1040</i>                     | 6,749,122      | 6,454,600 | 6,103,300 | 5,945,700 | 5,722,100 |
| <i>Full-Paid</i>                     | 1,499,562      | 1,488,200 | 1,308,800 | 1,318,200 | 1,311,200 |
| <i>Other-Than-Full-Paid</i>          | 5,249,560      | 4,966,400 | 4,794,500 | 4,627,500 | 4,411,000 |
| <i>Form 1040A</i>                    | 1,623,256      | 1,419,300 | 1,335,800 | 1,240,200 | 1,144,800 |
| <i>Full-Paid</i>                     | 174,523        | 173,000   | 161,800   | 161,900   | 160,600   |
| <i>Other-Than-Full-Paid</i>          | 1,448,733      | 1,246,200 | 1,174,000 | 1,078,300 | 984,200   |
| <i>Form 1040EZ</i>                   | 1,396,040      | 1,470,300 | 1,304,100 | 1,233,000 | 1,152,700 |
| <i>Full-Paid</i>                     | 97,377         | 104,000   | 82,100    | 83,400    | 83,000    |
| <i>Other-Than-Full-Paid</i>          | 1,298,663      | 1,366,300 | 1,222,000 | 1,149,600 | 1,069,700 |

Notes: Detail may not add to total due to rounding.

Above figures exclude standard electronically filed returns and Telefile returns.

See Table Notes section for more detail.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 7B. Calendar Year Projections of Individual Returns  
by Major Processing Categories  
for the Austin IRS Campus  
Not Including International**

| Type of Return / Processing Category | Actual<br>2005 | Projected |           |           |           |
|--------------------------------------|----------------|-----------|-----------|-----------|-----------|
|                                      |                | 2006      | 2007      | 2008      | 2009      |
| <i>Forms 1040, 1040A, and 1040EZ</i> | 9,768,418      | 8,860,700 | 8,361,000 | 8,056,900 | 7,676,600 |
| <i>Full-Paid, Total</i>              | 1,771,462      | 1,723,500 | 1,519,000 | 1,529,100 | 1,519,500 |
| <i>Other-Than-Full-Paid, Total</i>   | 7,996,956      | 7,137,200 | 6,841,900 | 6,527,900 | 6,157,000 |
| <i>Refund, Total</i>                 | 7,255,088      | 6,794,900 | 5,312,700 | 4,780,600 | 4,292,700 |
| <i>Form 1040</i>                     | 6,749,122      | 6,017,500 | 5,755,500 | 5,612,900 | 5,403,000 |
| <i>Full-Paid</i>                     | 1,499,562      | 1,461,400 | 1,287,400 | 1,295,700 | 1,287,700 |
| <i>Other-Than-Full-Paid</i>          | 5,249,560      | 4,556,100 | 4,468,000 | 4,317,200 | 4,115,400 |
| <i>Form 1040A</i>                    | 1,623,256      | 1,392,500 | 1,316,000 | 1,223,400 | 1,131,100 |
| <i>Full-Paid</i>                     | 174,523        | 169,400   | 158,900   | 159,200   | 157,900   |
| <i>Other-Than-Full-Paid</i>          | 1,448,733      | 1,223,000 | 1,157,100 | 1,064,200 | 973,200   |
| <i>Form 1040EZ</i>                   | 1,396,040      | 1,450,700 | 1,289,600 | 1,220,600 | 1,142,500 |
| <i>Full-Paid</i>                     | 97,377         | 92,600    | 72,700    | 74,200    | 74,000    |
| <i>Other-Than-Full-Paid</i>          | 1,298,663      | 1,358,200 | 1,216,900 | 1,146,400 | 1,068,500 |

Notes: Detail may not add to total due to rounding.

Above figures exclude standard electronically filed returns and Telefile returns.

See Table Notes section for more detail.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 8. Calendar Year Projections of Individual Returns  
by Major Processing Categories  
for the Fresno IRS Campus**

| Type of Return / Processing Category | Actual<br>2005 | Projected  |            |            |            |
|--------------------------------------|----------------|------------|------------|------------|------------|
|                                      |                | 2006       | 2007       | 2008       | 2009       |
| <i>Forms 1040, 1040A, and 1040EZ</i> | 13,682,620     | 14,097,300 | 13,442,700 | 13,602,600 | 14,547,400 |
| <i>Full-Paid, Total</i>              | 2,441,731      | 2,622,700  | 2,760,900  | 3,034,100  | 3,448,100  |
| <i>Other-Than-Full-Paid, Total</i>   | 11,240,889     | 11,474,500 | 10,681,800 | 10,568,500 | 11,099,200 |
| <i>Refund, Total</i>                 | 8,853,294      | 9,516,600  | 9,215,200  | 9,390,700  | 9,822,000  |
| <i>Form 1040</i>                     | 9,506,298      | 9,928,200  | 9,292,800  | 9,446,700  | 10,182,900 |
| <i>Full-Paid</i>                     | 2,036,631      | 2,163,400  | 2,229,800  | 2,438,500  | 2,786,500  |
| <i>Other-Than-Full-Paid</i>          | 7,469,667      | 7,764,700  | 7,063,000  | 7,008,200  | 7,396,400  |
| <i>Form 1040A</i>                    | 2,229,635      | 2,043,400  | 2,002,400  | 1,908,300  | 1,929,700  |
| <i>Full-Paid</i>                     | 230,430        | 246,300    | 282,100    | 312,400    | 360,500    |
| <i>Other-Than-Full-Paid</i>          | 1,999,205      | 1,797,100  | 1,720,300  | 1,595,900  | 1,569,200  |
| <i>Form 1040EZ</i>                   | 1,946,687      | 2,125,700  | 2,147,500  | 2,247,600  | 2,434,800  |
| <i>Full-Paid</i>                     | 174,670        | 213,000    | 249,100    | 283,100    | 301,200    |
| <i>Other-Than-Full-Paid</i>          | 1,772,017      | 1,912,700  | 1,898,500  | 1,964,400  | 2,133,600  |

Notes: Detail may not add to total due to rounding.

Above figures exclude standard electronically filed returns and Telefile returns.

See Table Notes section for more detail.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 9. Calendar Year Projections of the Number of Individual Refund Returns :  
U.S., IRS Campuses, and Electronically Filed**

| Item                                | Actual      | Projected   |             |             |             |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                     |             | 2006        | 2007        | 2008        | 2009        | 2010        | 2011        | 2012        | 2013        |
| <i>United States Refund Returns</i> | 105,687,251 | 105,912,500 | 106,465,000 | 106,821,800 | 107,223,400 | 107,872,400 | 108,775,000 | 109,851,900 | 110,766,200 |
| <i>Andover</i>                      | 5,748,010   | 5,924,700   | 5,074,500   | 4,462,600   | 2,115,800   | -           | -           | -           | -           |
| <i>Atlanta</i>                      | 6,311,134   | 6,359,600   | 6,549,400   | 5,958,100   | 4,949,800   | 3,680,600   | 1,773,800   | -           | -           |
| <i>Austin</i>                       | 7,255,088   | 7,282,000   | 5,740,100   | 5,197,800   | 4,681,300   | 4,519,400   | 4,176,500   | 4,675,200   | 4,472,300   |
| <i>Brookhaven</i>                   | -           | -           | -           | -           | -           | -           | -           | -           | -           |
| <i>Cincinnati</i>                   | -           | -           | -           | -           | -           | -           | -           | -           | -           |
| <i>Fresno</i>                       | 8,853,294   | 9,516,600   | 9,215,200   | 9,390,700   | 9,822,000   | 10,398,400  | 10,727,100  | 10,127,200  | 9,415,900   |
| <i>Kansas City</i>                  | 8,370,427   | 8,975,300   | 8,879,900   | 8,939,000   | 9,190,100   | 9,663,200   | 9,733,700   | 10,275,700  | 9,991,100   |
| <i>Memphis</i>                      | 2,079,902   | -           | -           | -           | -           | -           | -           | -           | -           |
| <i>Ogden</i>                        | -           | -           | -           | -           | -           | -           | -           | -           | -           |
| <i>Philadelphia</i>                 | 6,141,943   | 3,788,000   | 2,216,400   | -           | -           | -           | -           | -           | -           |
| <i>Electronically Filed</i>         | 60,927,454  | 64,066,300  | 68,789,400  | 72,873,600  | 76,464,400  | 79,610,900  | 82,364,000  | 84,773,700  | 86,886,800  |
| <i>Standard ELF</i>                 | 57,844,393  | 64,066,300  | 68,789,400  | 72,873,600  | 76,464,400  | 79,610,900  | 82,364,000  | 84,773,700  | 86,886,800  |
| <i>TeleFile</i>                     | 3,083,061   | -           | -           | -           | -           | -           | -           | -           | -           |

Notes: Detail may not add to total due to rounding.

"Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.

Figures for IRS Campuses reflect those refunds arising from paper returns.

IRS Campus refunds plus Electronically Filed refunds sum to U.S. "Refund Returns."

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 9A. Calendar Year Projections of the Number of Split Refund Returns :  
U.S., IRS Campuses, and Electronically Filed**

| Item                                      | Actual<br>2005 | Projected |           |           |            |            |            |            |            |
|---|----------------|-----------|-----------|-----------|------------|------------|------------|------------|------------|
|   |                | 2006      | 2007      | 2008      | 2009       | 2010       | 2011       | 2012       | 2013       |
| <i>United States Split Refund Returns</i> | -              | -         | 3,838,600 | 7,748,500 | 11,712,500 | 15,763,400 | 19,850,500 | 19,941,000 | 20,037,000 |
| <i>Andover</i>                            | -              | -         | 178,300   | 318,500   | 231,500    | -          | -          | -          | -          |
| <i>Atlanta</i>                            | -              | -         | 230,100   | 425,300   | 541,600    | 549,600    | 336,600    | -          | -          |
| <i>Austin</i>                             | -              | -         | 201,700   | 371,000   | 512,200    | 674,900    | 792,600    | 895,300    | 903,800    |
| <i>Brookhaven</i>                         | -              | -         | -         | -         | -          | -          | -          | -          | -          |
| <i>Cincinnati</i>                         | -              | -         | -         | -         | -          | -          | -          | -          | -          |
| <i>Fresno</i>                             | -              | -         | 323,800   | 670,300   | 1,074,600  | 1,552,800  | 2,035,800  | 1,939,300  | 1,902,700  |
| <i>Kansas City</i>                        | -              | -         | -         | -         | -          | -          | -          | -          | -          |
|   | -              | -         | 312,000   | 638,000   | 1,005,500  | 1,443,000  | 1,847,300  | 1,967,800  | 2,019,000  |
| <i>Memphis</i>                            | -              | -         | -         | -         | -          | -          | -          | -          | -          |
| <i>Ogden</i>                              | -              | -         | -         | -         | -          | -          | -          | -          | -          |
| <i>Philadelphia</i>                       | -              | -         | 77,900    | -         | -          | -          | -          | -          | -          |
| <i>Electronically Filed</i>               | -              | -         | 2,514,900 | 5,325,400 | 8,347,200  | 11,543,100 | 14,838,100 | 15,138,600 | 15,211,500 |
| <i>Standard ELF</i>                       | -              | -         | 2,514,900 | 5,325,400 | 8,347,200  | 11,543,100 | 14,838,100 | 15,138,600 | 15,211,500 |

Notes: Detail may not add to total due to rounding.

"Split Refund Returns" reflect a count of refunds for the current Tax Year.

Figures for IRS Campuses reflect those refunds arising from paper returns.

Form 8888 must accompany refund filings requesting refund postin to multiple accounts.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 10. Fiscal Year Projections of the Number of Individual Refunds Returns :  
U.S., IRS Campuses, and Electronically Filed**

| Item                                | Actual<br>2005 | Projected   |             |             |             |             |             |             |             |
|-------------------------------------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                     |                | 2006        | 2007        | 2008        | 2009        | 2010        | 2011        | 2012        | 2013        |
| <i>United States Refund Returns</i> | 105,708,300    | 105,907,700 | 106,453,400 | 106,814,300 | 107,215,000 | 107,858,800 | 108,756,100 | 109,829,300 | 110,747,000 |
| <i>Andover</i>                      | 5,765,882      | 5,927,000   | 5,077,300   | 4,465,200   | 2,116,900   | -           | -           | -           | -           |
| <i>Atlanta</i>                      | 6,330,758      | 6,362,100   | 6,552,900   | 5,961,700   | 4,952,300   | 3,681,500   | 1,773,700   | -           | -           |
| <i>Austin</i>                       | 7,277,647      | 7,284,900   | 5,743,200   | 5,200,900   | 4,683,800   | 4,520,600   | 4,176,400   | 4,674,100   | 4,471,400   |
| <i>Brookhaven</i>                   | -              | -           | -           | -           | -           | -           | -           | -           | -           |
| <i>Cincinnati</i>                   | -              | -           | -           | -           | -           | -           | -           | -           | -           |
| <i>Fresno</i>                       | 8,880,822      | 9,520,300   | 9,220,200   | 9,396,200   | 9,827,000   | 10,401,200  | 10,727,000  | 10,124,700  | 9,414,000   |
| <i>Kansas City</i>                  | 8,396,454      | 8,978,800   | 8,884,700   | 8,944,300   | 9,194,800   | 9,665,800   | 9,733,600   | 10,273,100  | 9,989,100   |
| <i>Memphis</i>                      | 2,086,369      | -           | -           | -           | -           | -           | -           | -           | -           |
| <i>Ogden</i>                        | -              | -           | -           | -           | -           | -           | -           | -           | -           |
| <i>Philadelphia</i>                 | 6,161,041      | 3,789,500   | 2,217,600   | -           | -           | -           | -           | -           | -           |
| <i>Electronically Filed</i>         | 60,809,327     | 64,045,100  | 68,757,500  | 72,846,000  | 76,440,200  | 79,589,600  | 82,345,400  | 84,757,400  | 86,872,500  |
| <i>Standard ELF</i>                 | 57,726,266     | 64,045,100  | 68,757,500  | 72,846,000  | 76,440,200  | 79,589,600  | 82,345,400  | 84,757,400  | 86,872,500  |
| <i>TeleFile</i>                     | 3,083,061      | -           | -           | -           | -           | -           | -           | -           | -           |

Notes: Detail may not add to total due to rounding.

"Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.

Figures for IRS Campuses reflect those refunds arising from paper returns.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 11A. Calendar Year Projections of Total Electronically Filed Individual Returns by Processing IRS Campus**

| Item                              | Actual<br>2005 | Estimated<br>2006 | Projected  |            |            |            |            |             |             |
|-----------------------------------|----------------|-------------------|------------|------------|------------|------------|------------|-------------|-------------|
|                                   |                |                   | 2007       | 2008       | 2009       | 2010       | 2011       | 2012        | 2013        |
| <i>United States</i>              | 68,463,837     | 73,015,000        | 79,237,800 | 84,800,600 | 89,742,900 | 94,108,200 | 97,949,200 | 101,323,100 | 104,286,200 |
| <i>Andover</i>                    | 13,630,137     | 15,964,900        | 17,686,900 | 19,253,700 | 20,646,500 | 21,858,300 | 22,887,200 | 23,741,000  | 24,430,900  |
| <i>Austin</i>                     | 14,245,309     | 15,065,400        | 14,215,600 | 15,135,700 | 15,948,800 | 16,680,200 | 17,341,100 | 17,940,700  | 18,487,000  |
| <i>Cincinnati</i>                 | -              | -                 | -          | -          | 0          | -          | -          | -           | -           |
| <i>Fresno</i>                     | -              | 15,040,100        | 16,329,600 | 17,490,900 | 18,546,400 | 19,493,200 | 20,344,400 | 21,115,000  | 21,821,400  |
| <i>Kansas City</i>                | 14,123,768     | 14,036,000        | 17,396,100 | 18,394,700 | 19,244,500 | 19,968,600 | 20,591,100 | 21,131,500  | 21,606,200  |
| <i>Memphis</i>                    | 8,766,679      | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Ogden</i>                      | -              | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Philadelphia</i>               | 16,573,344     | 12,908,600        | 13,609,600 | 14,525,600 | 15,356,800 | 16,108,000 | 16,785,400 | 17,394,900  | 17,940,700  |
| <i>Tennessee Computing Center</i> | 1,124,600      | -                 | -          | -          | -          | -          | -          | -           | -           |

Notes: Table 11A equals the sum of Tables 11B and 11E.

Detail may not add to total due to rounding.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 11B. Calendar Year Projections of Standard Electronically Filed Individual Returns by Processing IRS Campus**

| Item                 | Actual<br>2005 | Estimated<br>2006 | Projected  |            |            |            |            |             |             |
|----------------------|----------------|-------------------|------------|------------|------------|------------|------------|-------------|-------------|
|                      |                |                   | 2007       | 2008       | 2009       | 2010       | 2011       | 2012        | 2013        |
| <i>United States</i> | 65,170,161     | 73,015,000        | 79,237,800 | 84,800,600 | 89,742,900 | 94,108,200 | 97,949,200 | 101,323,100 | 104,286,200 |
| <i>Andover</i>       | 13,630,137     | 15,964,900        | 17,686,900 | 19,253,700 | 20,646,500 | 21,858,300 | 22,887,200 | 23,741,000  | 24,430,900  |
| <i>Austin</i>        | 14,245,309     | 15,065,400        | 14,215,600 | 15,135,700 | 15,948,800 | 16,680,200 | 17,341,100 | 17,940,700  | 18,487,000  |
| <i>Cincinnati</i>    | -              | -                 | -          | -          | 0          | -          | -          | -           | -           |
| <i>Fresno</i>        | -              | 15,040,100        | 16,329,600 | 17,490,900 | 18,546,400 | 19,493,200 | 20,344,400 | 21,115,000  | 21,821,400  |
| <i>Kansas City</i>   | 13,023,887     | 14,036,000        | 17,396,100 | 18,394,700 | 19,244,500 | 19,968,600 | 20,591,100 | 21,131,500  | 21,606,200  |
| <i>Memphis</i>       | 8,766,679      | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Ogden</i>         | -              | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Philadelphia</i>  | 15,504,149     | 12,908,600        | 13,609,600 | 14,525,600 | 15,356,800 | 16,108,000 | 16,785,400 | 17,394,900  | 17,940,700  |

Notes: Table 11B equals the sum of Tables 11C and 11D.  
Detail may not add to total due to rounding.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187



**Table 11C. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by Processing IRS Campus**

| Item                 | Actual<br>2005 | Estimated<br>2006 | Projected  |            |            |            |            |            |            |
|----------------------|----------------|-------------------|------------|------------|------------|------------|------------|------------|------------|
|                      |                |                   | 2007       | 2008       | 2009       | 2010       | 2011       | 2012       | 2013       |
| <i>United States</i> | 48,085,438     | 52,676,000        | 56,834,800 | 60,761,600 | 64,429,600 | 67,847,800 | 71,020,600 | 73,953,600 | 76,658,000 |
| <i>Andover</i>       | 9,852,322      | 11,513,200        | 12,751,100 | 13,912,400 | 14,969,500 | 15,921,100 | 16,762,300 | 17,492,900 | 18,114,800 |
| <i>Austin</i>        | 10,376,438     | 10,716,600        | 9,991,600  | 10,616,900 | 11,208,500 | 11,778,300 | 12,324,400 | 12,844,600 | 13,337,900 |
| <i>Cincinnati</i>    | -              | -                 | -          | -          | 0          | -          | -          | -          | -          |
| <i>Fresno</i>        | -              | 11,257,600        | 12,184,600 | 13,046,800 | 13,856,300 | 14,614,100 | 15,331,000 | 16,015,800 | 16,677,400 |
| <i>Kansas City</i>   | 9,527,124      | 9,978,500         | 12,280,300 | 12,932,700 | 13,539,100 | 14,100,000 | 14,618,500 | 15,097,400 | 15,540,400 |
| <i>Memphis</i>       | 6,605,643      | -                 | -          | -          | -          | -          | -          | -          | -          |
| <i>Ogden</i>         | -              | -                 | -          | -          | -          | -          | -          | -          | -          |
| <i>Philadelphia</i>  | 11,723,911     | 9,210,100         | 9,627,200  | 10,252,900 | 10,856,100 | 11,434,300 | 11,984,300 | 12,503,000 | 12,987,500 |

Notes: Table 11C is a subset of Table 11B - Standard Electronically Filed Returns.  
Detail may not add to total due to rounding.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 11D. Calendar Year Projections of On-Line Filed Individual Returns by Processing IRS Campus**

| Item                 | Actual<br>2005 | Estimated<br>2006 | Projected  |            |            |            |            |            |            |
|----------------------|----------------|-------------------|------------|------------|------------|------------|------------|------------|------------|
|                      |                |                   | 2007       | 2008       | 2009       | 2010       | 2011       | 2012       | 2013       |
| <i>United States</i> | 17,084,723     | 20,339,000        | 22,403,000 | 24,039,000 | 25,313,300 | 26,260,400 | 26,928,700 | 27,369,500 | 27,628,300 |
| <i>Andover</i>       | 3,777,815      | 4,451,700         | 4,935,800  | 5,341,300  | 5,677,000  | 5,937,200  | 6,124,900  | 6,248,100  | 6,316,100  |
| <i>Austin</i>        | 3,868,871      | 4,348,900         | 4,224,100  | 4,518,800  | 4,740,300  | 4,901,900  | 5,016,700  | 5,096,200  | 5,149,100  |
| <i>Cincinnati</i>    | -              | -                 | -          | -          | 0          | -          | -          | -          | -          |
| <i>Fresno</i>        | -              | 3,782,500         | 4,145,100  | 4,444,100  | 4,690,100  | 4,879,100  | 5,013,400  | 5,099,300  | 5,144,100  |
| <i>Kansas City</i>   | 3,496,763      | 4,057,400         | 5,115,700  | 5,462,100  | 5,705,300  | 5,868,600  | 5,972,600  | 6,034,100  | 6,065,800  |
| <i>Memphis</i>       | 2,161,036      | -                 | -          | -          | -          | -          | -          | -          | -          |
| <i>Ogden</i>         | -              | -                 | -          | -          | -          | -          | -          | -          | -          |
| <i>Philadelphia</i>  | 3,780,238      | 3,698,500         | 3,982,400  | 4,272,600  | 4,500,600  | 4,673,700  | 4,801,100  | 4,891,900  | 4,953,200  |

Notes: Table 11D is a subset of Table 11B - Standard Electronically Filed Returns.  
Detail may not add to total due to rounding.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 11E. Calendar Year Projections of TeleFile Individual Returns by Processing IRS Campus**

| Item                              | Actual<br>2005 | Estimated<br>2006 | Projected                                 |      |      |      |      |      |      |
|-----------------------------------|----------------|-------------------|---|------|------|------|------|------|------|
|                                   |                |                   | 2007                                      | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| <i>United States</i>              | 3,293,676      |                   | Telefile ceased after 2005 filing season. |      |      |      |      |      |      |
| <i>Andover</i>                    |                |                   |   |      |      |      |      |      |      |
| <i>Austin</i>                     |                |                   |   |      |      |      |      |      |      |
| <i>Cincinnati</i>                 |                |                   |   |      |      |      |      |      |      |
| <i>Fresno</i>                     |                |                   |   |      |      |      |      |      |      |
| <i>Kansas City</i>                | 1,099,881      |                   |   |      |      |      |      |      |      |
| <i>Memphis</i>                    |                |                   |   |      |      |      |      |      |      |
| <i>Ogden</i>                      |                |                   |   |      |      |      |      |      |      |
| <i>Philadelphia</i>               | 1,069,195      |                   |   |      |      |      |      |      |      |
| <i>Tennessee Computing Center</i> | 1,124,600      |                   |   |      |      |      |      |      |      |

Notes: Detail may not add to total due to rounding.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 12. Calendar Year Projections of Standard Electronically Filed Individual Returns  
by Return Type Taxpayer Could Use, by Processing IRS Campus**

| Item  | Actual<br>2005 | Estimated<br>2006 | Projected  |            |            |            |            |             |             |
|---|----------------|-------------------|------------|------------|------------|------------|------------|-------------|-------------|
|   |                |                   | 2007       | 2008       | 2009       | 2010       | 2011       | 2012        | 2013        |
| I. Total Standard Electronic Filings          | 65,170,161     | 73,015,000        | 79,237,800 | 84,800,600 | 89,742,900 | 94,108,200 | 97,949,200 | 101,323,100 | 104,286,200 |
| <i>Andover</i>                                | 13,630,137     | 15,964,900        | 17,686,900 | 19,253,700 | 20,646,500 | 21,858,300 | 22,887,200 | 23,741,000  | 24,430,900  |
| <i>Austin</i>                                 | 14,245,309     | 15,065,400        | 14,215,600 | 15,135,700 | 15,948,800 | 16,680,200 | 17,341,100 | 17,940,700  | 18,487,000  |
| <i>Cincinnati</i>                             | -              | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Fresno</i>                                 | -              | 15,040,100        | 16,329,600 | 17,490,900 | 18,546,400 | 19,493,200 | 20,344,400 | 21,115,000  | 21,821,400  |
| <i>Kansas City</i>                            | 13,023,887     | 14,036,000        | 17,396,100 | 18,394,700 | 19,244,500 | 19,968,600 | 20,591,100 | 21,131,500  | 21,606,200  |
| <i>Memphis</i>                                | 8,766,679      | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Ogden</i>                                  | -              | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Philadelphia</i>                           | 15,504,149     | 12,908,600        | 13,609,600 | 14,525,600 | 15,356,800 | 16,108,000 | 16,785,400 | 17,394,900  | 17,940,700  |
| I. Approximate Could Use Form 1040A Filings   | 22,487,933     | 24,262,900        | 25,523,400 | 26,614,400 | 27,533,600 | 28,311,800 | 28,959,900 | 29,474,700  | 29,880,200  |
| <i>Andover</i>                                | 4,128,605      | 4,837,700         | 5,117,700  | 5,363,000  | 5,571,100  | 5,746,900  | 5,892,200  | 5,999,000   | 6,082,200   |
| <i>Austin</i>                                 | 4,742,488      | 5,863,300         | 5,444,500  | 5,640,100  | 5,806,800  | 5,949,600  | 6,070,000  | 6,168,600   | 6,243,000   |
| <i>Cincinnati</i>                             | -              | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Fresno</i>                                 | -              | 4,480,500         | 4,815,300  | 5,111,000  | 5,363,100  | 5,578,500  | 5,760,400  | 5,912,400   | 6,035,400   |
| <i>Kansas City</i>                            | 4,874,779      | 4,199,900         | 5,129,000  | 5,329,500  | 5,495,400  | 5,633,500  | 5,745,400  | 5,830,900   | 5,898,200   |
| <i>Memphis</i>                                | 4,019,358      | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Ogden</i>                                  | -              | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Philadelphia</i>                           | 4,722,704      | 4,881,600         | 5,016,900  | 5,170,800  | 5,297,200  | 5,403,400  | 5,491,800  | 5,563,700   | 5,621,400   |
| II. Approximate Could Use Form 1040EZ Filings | 12,683,237     | 15,783,000        | 16,673,800 | 17,421,800 | 18,083,800 | 18,672,900 | 19,187,500 | 19,644,400  | 20,070,200  |
| <i>Andover</i>                                | 3,359,363      | 3,462,800         | 3,668,400  | 3,831,600  | 3,981,800  | 4,115,300  | 4,232,600  | 4,337,900   | 4,439,100   |
| <i>Austin</i>                                 | 3,385,502      | 3,292,900         | 3,023,700  | 3,161,600  | 3,283,400  | 3,392,700  | 3,489,400  | 3,576,600   | 3,660,400   |
| <i>Cincinnati</i>                             | -              | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Fresno</i>                                 | -              | 3,023,000         | 3,248,400  | 3,442,000  | 3,614,800  | 3,769,100  | 3,906,000  | 4,033,500   | 4,159,500   |
| <i>Kansas City</i>                            | 2,489,224      | 3,005,800         | 3,679,500  | 3,842,600  | 3,983,200  | 4,104,800  | 4,206,700  | 4,289,000   | 4,345,800   |
| <i>Memphis</i>                                | 1,000,586      | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Ogden</i>                                  | -              | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Philadelphia</i>                           | 2,448,563      | 2,998,500         | 3,053,800  | 3,144,100  | 3,220,700  | 3,290,900  | 3,352,700  | 3,407,400   | 3,465,400   |
| III. Approximate Could Use Form 1040 Filings  | 29,998,991     | 32,969,100        | 37,040,600 | 40,764,400 | 44,125,500 | 47,123,500 | 49,801,900 | 52,204,100  | 54,335,800  |
| <i>Andover</i>                                | 6,142,169      | 7,664,500         | 8,900,800  | 10,059,100 | 11,093,700 | 11,996,100 | 12,762,500 | 13,404,000  | 13,909,600  |
| <i>Austin</i>                                 | 6,117,319      | 5,909,300         | 5,747,500  | 6,334,000  | 6,858,600  | 7,337,900  | 7,781,600  | 8,195,500   | 8,583,500   |
| <i>Cincinnati</i>                             | -              | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Fresno</i>                                 | -              | 7,536,500         | 8,266,000  | 8,938,000  | 9,568,500  | 10,145,600 | 10,677,900 | 11,169,100  | 11,626,500  |
| <i>Kansas City</i>                            | 5,659,885      | 6,830,300         | 8,587,500  | 9,222,600  | 9,765,800  | 10,230,300 | 10,639,100 | 11,011,600  | 11,362,200  |
| <i>Memphis</i>                                | 3,746,736      | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Ogden</i>                                  | -              | -                 | -          | -          | -          | -          | -          | -           | -           |
| <i>Philadelphia</i>                           | 8,332,882      | 5,028,600         | 5,538,900  | 6,210,700  | 6,838,900  | 7,413,700  | 7,940,900  | 8,423,900   | 8,853,900   |

Notes: TeleFile returns are excluded from this table.

Detail may not add to total due to rounding.

The above distribution is an approximation based on master file analysis of electronically filed returns.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 13A. Calendar Year Projections of Total Electronically Filed Individual Returns by State**

| Item                     | Actual<br>2005 | Estimated<br>2006 | Projected  |            |            |            |            |             |             |
|--------------------------|----------------|-------------------|------------|------------|------------|------------|------------|-------------|-------------|
|                          |                |                   | 2007       | 2008       | 2009       | 2010       | 2011       | 2012        | 2013        |
| United States            | 68,463,837     | 73,015,000        | 79,237,800 | 84,800,600 | 89,742,900 | 94,108,200 | 97,949,200 | 101,323,100 | 104,286,200 |
| Alabama                  | 1,151,323      | 1,230,100         | 1,323,200  | 1,395,800  | 1,449,400  | 1,487,100  | 1,511,200  | 1,524,300   | 1,528,600   |
| Alaska                   | 167,093        | 178,500           | 192,400    | 205,800    | 218,800    | 231,500    | 243,800    | 255,700     | 267,400     |
| Arizona                  | 1,191,489      | 1,296,700         | 1,430,900  | 1,554,900  | 1,668,900  | 1,773,200  | 1,868,500  | 1,955,200   | 2,034,100   |
| Arkansas                 | 680,508        | 711,200           | 759,000    | 802,300    | 841,700    | 876,900    | 908,100    | 935,900     | 960,500     |
| California               | 8,449,013      | 8,967,800         | 9,711,800  | 10,377,000 | 10,980,700 | 11,517,800 | 11,998,400 | 12,433,800  | 12,836,300  |
| <i>(Laguna Niguel)</i>   | 2,725,617      | 2,910,900         | 3,163,400  | 3,396,500  | 3,613,200  | 3,810,600  | 3,990,800  | 4,156,200   | 4,309,900   |
| <i>(Los Angeles)</i>     | 2,228,178      | 2,366,200         | 2,558,400  | 2,726,300  | 2,875,300  | 3,002,600  | 3,109,400  | 3,198,400   | 3,273,600   |
| <i>(Sacramento)</i>      | 1,535,843      | 1,614,200         | 1,742,400  | 1,863,400  | 1,981,100  | 2,093,700  | 2,203,000  | 2,310,200   | 2,416,500   |
| <i>(San Francisco)</i>   | 738,053        | 779,000           | 840,800    | 890,300    | 930,600    | 963,700    | 992,400    | 1,019,100   | 1,046,100   |
| <i>(San Jose)</i>        | 1,221,322      | 1,297,600         | 1,406,800  | 1,500,600  | 1,580,500  | 1,647,200  | 1,702,900  | 1,749,900   | 1,790,200   |
| Colorado                 | 971,895        | 1,033,600         | 1,130,700  | 1,201,700  | 1,279,200  | 1,360,800  | 1,445,400  | 1,531,700   | 1,618,600   |
| Connecticut              | 765,090        | 901,400           | 1,010,600  | 1,104,100  | 1,180,300  | 1,240,400  | 1,285,200  | 1,316,100   | 1,334,400   |
| Delaware                 | 200,422        | 213,100           | 232,300    | 250,600    | 268,200    | 285,000    | 301,100    | 316,300     | 330,800     |
| District of Columbia     | 124,279        | 136,300           | 150,200    | 163,600    | 176,400    | 188,600    | 200,300    | 211,600     | 222,300     |
| Florida                  | 4,018,103      | 4,318,300         | 4,717,800  | 5,087,800  | 5,427,600  | 5,739,900  | 6,026,800  | 6,290,000   | 6,530,400   |
| <i>(Fort Lauderdale)</i> | 1,444,331      | 1,571,900         | 1,726,100  | 1,874,000  | 2,013,600  | 2,141,300  | 2,255,600  | 2,355,900   | 2,442,300   |
| <i>(Jacksonville)</i>    | 2,573,772      | 2,746,400         | 2,991,700  | 3,213,800  | 3,414,000  | 3,598,600  | 3,771,300  | 3,934,100   | 4,088,100   |
| Georgia                  | 2,177,835      | 2,327,700         | 2,500,800  | 2,655,700  | 2,793,300  | 2,915,300  | 3,023,100  | 3,117,900   | 3,200,600   |
| Hawaii                   | 246,817        | 269,500           | 298,400    | 327,600    | 356,900    | 385,300    | 412,400    | 438,000     | 461,900     |
| Idaho                    | 341,438        | 367,500           | 402,800    | 435,600    | 466,400    | 495,100    | 521,800    | 546,700     | 570,000     |

(Table 13A continued on next page)

Notes: Table 13A equals the sum of Tables 13B, 13C and 13D.  
Detail may not add to total due to rounding.  
Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices  
are shown in parentheses under their corresponding state for multi-district states.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

Table 13A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State

| Item                 | Actual<br>2005 | Estimated<br>2006 | Projected |           |           |           |           |           |           |
|----------------------|----------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                      |                |                   | 2007      | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      |
| Illinois             | 2,781,404      | 2,895,000         | 3,120,400 | 3,322,200 | 3,501,300 | 3,659,500 | 3,798,900 | 3,921,300 | 4,028,300 |
| <i>(Chicago)</i>     | 2,004,493      | 2,095,000         | 2,262,900 | 2,416,000 | 2,554,400 | 2,679,000 | 2,791,200 | 2,891,500 | 2,980,400 |
| <i>(Springfield)</i> | 776,911        | 800,000           | 857,500   | 906,200   | 946,900   | 980,400   | 1,007,700 | 1,029,800 | 1,048,000 |
| Indiana              | 1,542,018      | 1,604,300         | 1,720,200 | 1,822,000 | 1,911,500 | 1,990,400 | 2,060,400 | 2,122,600 | 2,178,000 |
| Iowa                 | 897,604        | 928,100           | 980,300   | 1,022,300 | 1,056,700 | 1,085,400 | 1,110,000 | 1,131,600 | 1,150,700 |
| Kansas               | 672,054        | 703,100           | 754,800   | 805,600   | 856,000   | 904,800   | 951,700   | 996,500   | 1,039,300 |
| Kentucky             | 996,097        | 1,044,500         | 1,127,800 | 1,201,500 | 1,265,800 | 1,320,800 | 1,367,300 | 1,406,200 | 1,438,500 |
| Louisiana            | 992,646        | 929,600           | 995,200   | 1,089,500 | 1,160,300 | 1,226,500 | 1,289,000 | 1,348,600 | 1,405,800 |
| Maine                | 266,871        | 276,300           | 296,200   | 317,500   | 340,600   | 364,600   | 389,300   | 414,200   | 439,300   |
| Maryland             | 1,176,403      | 1,251,900         | 1,376,000 | 1,494,300 | 1,606,800 | 1,712,700 | 1,812,200 | 1,905,300 | 1,992,000 |
| Massachusetts        | 1,539,776      | 1,692,200         | 1,875,700 | 2,028,700 | 2,149,000 | 2,238,700 | 2,300,200 | 2,337,100 | 2,353,500 |
| Michigan             | 2,938,454      | 2,992,200         | 3,187,300 | 3,338,100 | 3,452,600 | 3,539,000 | 3,605,000 | 3,656,400 | 3,697,600 |
| Minnesota            | 1,616,143      | 1,654,700         | 1,752,000 | 1,835,000 | 1,909,400 | 1,977,500 | 2,041,800 | 2,104,200 | 2,165,500 |
| Mississippi          | 704,471        | 729,200           | 780,700   | 817,500   | 851,700   | 880,000   | 903,100   | 921,700   | 936,400   |
| Missouri             | 1,433,578      | 1,482,400         | 1,585,700 | 1,678,900 | 1,763,300 | 1,839,000 | 1,906,800 | 1,967,300 | 2,021,300 |
| Montana              | 243,110        | 254,200           | 274,600   | 292,300   | 307,700   | 321,000   | 332,300   | 342,000   | 350,600   |
| Nebraska             | 462,031        | 482,300           | 523,500   | 555,700   | 579,800   | 597,100   | 608,900   | 616,200   | 620,000   |
| Nevada               | 561,529        | 620,000           | 683,200   | 739,500   | 788,900   | 831,700   | 868,300   | 899,200   | 925,000   |
| New Hampshire        | 311,092        | 323,600           | 349,400   | 373,900   | 397,400   | 420,100   | 442,100   | 463,400   | 484,100   |
| New Jersey           | 1,824,944      | 2,041,500         | 2,287,300 | 2,524,700 | 2,746,500 | 2,948,800 | 3,129,600 | 3,288,700 | 3,426,200 |
| New Mexico           | 440,667        | 464,400           | 496,000   | 527,600   | 560,200   | 592,900   | 625,600   | 657,900   | 689,700   |

(Table 13A continued on next page)

Notes: Table 13A equals the sum of Tables 13B, 13C and 13D.

Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

Table 13A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State

| Item                    | Actual<br>2005 | Estimated<br>2006 | Projected |           |           |           |           |           |           |
|-------------------------|----------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                         |                |                   | 2007      | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      |
| New York                | 3,266,969      | 4,160,100         | 4,679,000 | 5,133,400 | 5,512,500 | 5,814,300 | 6,035,900 | 6,179,300 | 6,248,500 |
| ( <i>Albany</i> )       | 485,274        | 600,800           | 678,900   | 746,400   | 801,900   | 846,300   | 880,100   | 904,200   | 919,400   |
| ( <i>Brooklyn</i> )     | 1,040,663      | 1,418,300         | 1,614,900 | 1,796,500 | 1,956,900 | 2,091,600 | 2,196,400 | 2,269,500 | 2,310,200 |
| ( <i>Buffalo</i> )      | 1,003,898      | 1,178,400         | 1,289,000 | 1,378,800 | 1,447,900 | 1,499,100 | 1,534,300 | 1,555,800 | 1,565,700 |
| ( <i>Manhattan</i> )    | 737,134        | 962,600           | 1,096,200 | 1,211,700 | 1,305,900 | 1,377,300 | 1,425,000 | 1,449,700 | 1,453,100 |
| North Carolina          | 2,010,462      | 2,151,600         | 2,320,200 | 2,475,100 | 2,617,000 | 2,745,400 | 2,860,800 | 2,963,900 | 3,054,800 |
| North Dakota            | 175,191        | 182,300           | 198,600   | 211,600   | 221,600   | 229,300   | 235,100   | 239,500   | 242,900   |
| Ohio                    | 2,714,968      | 2,809,200         | 3,044,000 | 3,241,000 | 3,402,800 | 3,535,700 | 3,644,900 | 3,734,800 | 3,809,700 |
| ( <i>Cincinnati</i> )   | 1,303,435      | 1,346,100         | 1,448,700 | 1,533,600 | 1,602,800 | 1,660,400 | 1,709,400 | 1,751,800 | 1,789,400 |
| ( <i>Cleveland</i> )    | 1,411,533      | 1,463,100         | 1,595,300 | 1,707,400 | 1,800,000 | 1,875,300 | 1,935,400 | 1,982,900 | 2,020,200 |
| Oklahoma                | 826,110        | 874,500           | 947,900   | 1,008,200 | 1,056,300 | 1,094,000 | 1,122,500 | 1,143,100 | 1,157,100 |
| Oregon                  | 806,532        | 865,500           | 942,900   | 1,008,900 | 1,064,300 | 1,110,300 | 1,148,000 | 1,178,800 | 1,204,100 |
| Pennsylvania            | 2,632,865      | 2,759,600         | 3,039,500 | 3,293,300 | 3,520,600 | 3,720,500 | 3,893,800 | 4,042,500 | 4,169,700 |
| ( <i>Philadelphia</i> ) | 1,715,718      | 1,817,200         | 2,008,700 | 2,186,500 | 2,349,300 | 2,495,000 | 2,623,200 | 2,734,600 | 2,830,700 |
| ( <i>Pittsburgh</i> )   | 917,147        | 942,400           | 1,030,800 | 1,106,800 | 1,171,300 | 1,225,500 | 1,270,600 | 1,307,900 | 1,339,000 |
| Rhode Island            | 225,792        | 242,500           | 271,000   | 298,500   | 324,600   | 348,400   | 369,700   | 388,200   | 404,100   |
| South Carolina          | 1,134,409      | 1,193,200         | 1,264,300 | 1,326,400 | 1,380,700 | 1,428,300 | 1,470,000 | 1,506,700 | 1,538,900 |
| South Dakota            | 200,106        | 208,700           | 228,600   | 246,400   | 262,100   | 275,900   | 288,200   | 299,100   | 309,100   |
| Tennessee               | 1,518,357      | 1,569,300         | 1,678,700 | 1,779,100 | 1,872,400 | 1,958,300 | 2,037,400 | 2,110,200 | 2,177,500 |
| Texas                   | 4,785,999      | 5,105,700         | 5,527,100 | 5,912,700 | 6,267,200 | 6,594,700 | 6,898,400 | 7,180,500 | 7,441,800 |
| ( <i>Austin</i> )       | 1,673,960      | 1,781,900         | 1,919,800 | 2,045,100 | 2,160,000 | 2,265,700 | 2,363,400 | 2,453,800 | 2,537,100 |
| ( <i>Dallas</i> )       | 1,972,144      | 2,093,500         | 2,262,200 | 2,417,900 | 2,562,000 | 2,696,000 | 2,821,200 | 2,938,200 | 3,047,500 |
| ( <i>Houston</i> )      | 1,139,895      | 1,230,300         | 1,345,100 | 1,449,700 | 1,545,200 | 1,632,900 | 1,713,800 | 1,788,400 | 1,857,100 |

(Table 13A continued on next page)

Notes: Table 13A equals the sum of Tables 13B, 13C and 13D.

Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 13A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State**

| Item          | Actual<br>2005 | Estimated<br>2006 | Projected |           |           |           |           |           |           |
|---------------|----------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|               |                |                   | 2007      | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      |
| Utah          | 523,607        | 571,400           | 626,600   | 678,700   | 727,900   | 774,300   | 817,900   | 858,800   | 897,000   |
| Vermont       | 133,366        | 145,500           | 163,000   | 179,300   | 194,200   | 207,500   | 219,300   | 229,500   | 238,200   |
| Virginia      | 1,733,006      | 1,820,900         | 1,956,700 | 2,091,900 | 2,229,600 | 2,368,700 | 2,508,800 | 2,648,800 | 2,787,700 |
| Washington    | 1,431,747      | 1,511,400         | 1,617,800 | 1,711,900 | 1,797,000 | 1,874,500 | 1,945,200 | 2,009,900 | 2,069,600 |
| West Virginia | 373,310        | 383,600           | 418,200   | 446,700   | 469,000   | 485,800   | 497,700   | 505,400   | 509,600   |
| Wisconsin     | 1,657,363      | 1,696,900         | 1,813,400 | 1,905,300 | 1,978,600 | 2,036,900 | 2,084,000 | 2,123,000 | 2,156,900 |
| Wyoming       | 133,194        | 137,600           | 148,300   | 158,600   | 168,800   | 178,500   | 187,900   | 196,800   | 205,400   |
| International | 294,287        | 303,900           | 324,700   | 344,300   | 362,700   | 379,600   | 395,400   | 410,700   | 425,800   |

Notes: Table 13A equals the sum of Tables 13B, 13C and 13D.  
Detail may not add to total due to rounding.  
Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices  
are shown in parentheses under their corresponding state for multi-district states.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187



**Table 13B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.**

| Item                     | Actual<br>2005 | Estimated<br>2006 | Projected  |            |            |            |            |            |            |
|--------------------------|----------------|-------------------|------------|------------|------------|------------|------------|------------|------------|
|                          |                |                   | 2007       | 2008       | 2009       | 2010       | 2011       | 2012       | 2013       |
| United States            | 48,085,438     | 52,676,000        | 56,834,800 | 60,761,600 | 64,429,600 | 67,847,800 | 71,020,600 | 73,953,600 | 76,658,000 |
| Alabama                  | 888,241        | 964,800           | 1,030,200  | 1,082,300  | 1,121,300  | 1,149,100  | 1,167,100  | 1,176,500  | 1,178,800  |
| Alaska                   | 101,509        | 109,700           | 118,400    | 128,000    | 138,300    | 149,000    | 159,800    | 170,500    | 181,200    |
| Arizona                  | 810,194        | 893,500           | 983,500    | 1,072,500  | 1,158,900  | 1,241,600  | 1,320,100  | 1,393,800  | 1,462,500  |
| Arkansas                 | 527,478        | 558,600           | 590,200    | 620,500    | 649,500    | 677,200    | 703,700    | 728,900    | 752,900    |
| California               | 6,734,888      | 7,241,000         | 7,796,200  | 8,294,600  | 8,752,400  | 9,175,200  | 9,576,400  | 9,966,200  | 10,353,200 |
| <i>(Laguna Niguel)</i>   | 2,189,154      | 2,365,700         | 2,553,900  | 2,728,500  | 2,892,600  | 3,047,300  | 3,196,000  | 3,341,000  | 3,484,100  |
| <i>(Los Angeles)</i>     | 1,900,619      | 2,033,500         | 2,182,900  | 2,307,400  | 2,413,500  | 2,505,100  | 2,587,000  | 2,663,000  | 2,736,600  |
| <i>(Sacramento)</i>      | 1,157,243      | 1,237,200         | 1,329,600  | 1,422,400  | 1,517,500  | 1,613,700  | 1,712,000  | 1,813,000  | 1,917,100  |
| <i>(San Francisco)</i>   | 539,561        | 580,500           | 626,800    | 664,300    | 696,000    | 723,000    | 747,900    | 772,600    | 798,600    |
| <i>(San Jose)</i>        | 948,311        | 1,024,100         | 1,103,000  | 1,172,100  | 1,232,800  | 1,286,000  | 1,333,400  | 1,376,600  | 1,416,900  |
| Colorado                 | 601,745        | 649,300           | 714,600    | 761,600    | 821,200    | 889,800    | 965,500    | 1,046,000  | 1,129,600  |
| Connecticut              | 522,808        | 666,300           | 749,800    | 823,000    | 883,600    | 932,700    | 970,500    | 997,800    | 1,015,100  |
| Delaware                 | 130,462        | 142,100           | 154,300    | 167,000    | 180,300    | 193,800    | 207,300    | 220,700    | 233,800    |
| District of Columbia     | 81,840         | 89,100            | 96,900     | 105,200    | 114,000    | 123,000    | 132,200    | 141,400    | 150,400    |
| Florida                  | 2,691,903      | 2,952,000         | 3,204,900  | 3,453,900  | 3,695,300  | 3,927,900  | 4,150,000  | 4,360,000  | 4,556,500  |
| <i>(Fort Lauderdale)</i> | 1,060,363      | 1,178,300         | 1,288,300  | 1,397,200  | 1,502,800  | 1,604,300  | 1,700,900  | 1,791,700  | 1,875,800  |
| <i>(Jacksonville)</i>    | 1,631,540      | 1,773,700         | 1,916,600  | 2,056,700  | 2,192,500  | 2,323,600  | 2,449,100  | 2,568,300  | 2,680,700  |
| Georgia                  | 1,532,721      | 1,658,500         | 1,773,700  | 1,883,800  | 1,987,200  | 2,084,000  | 2,174,000  | 2,256,900  | 2,332,500  |
| Hawaii                   | 172,123        | 192,100           | 211,900    | 233,400    | 256,200    | 279,800    | 303,700    | 327,500    | 350,800    |
| Idaho                    | 233,397        | 254,700           | 279,400    | 304,000    | 328,200    | 351,800    | 374,400    | 396,100    | 416,900    |

(Table 13B continued on next page)

Notes: Detail may not add to total due to rounding.

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Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 13B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.**

| Item                 | Actual<br>2005 | Estimated<br>2006 | Projected |           |           |           |           |           |           |
|----------------------|----------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                      |                |                   | 2007      | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      |
| Illinois             | 1,894,169      | 2,045,400         | 2,183,600 | 2,319,500 | 2,451,300 | 2,577,500 | 2,696,600 | 2,807,700 | 2,909,900 |
| <i>(Chicago)</i>     | 1,351,951      | 1,465,800         | 1,570,500 | 1,675,600 | 1,779,000 | 1,879,500 | 1,975,700 | 2,066,500 | 2,150,700 |
| <i>(Springfield)</i> | 542,218        | 579,600           | 613,000   | 643,900   | 672,300   | 698,000   | 720,900   | 741,100   | 759,100   |
| Indiana              | 1,037,560      | 1,106,300         | 1,175,000 | 1,241,600 | 1,305,700 | 1,366,800 | 1,424,700 | 1,479,000 | 1,529,700 |
| Iowa                 | 696,656        | 731,300           | 765,100   | 793,500   | 818,200   | 840,200   | 860,600   | 879,800   | 898,000   |
| Kansas               | 474,562        | 503,700           | 534,700   | 568,900   | 606,300   | 645,600   | 686,200   | 727,300   | 768,500   |
| Kentucky             | 745,517        | 799,200           | 854,800   | 906,200   | 953,100   | 995,600   | 1,033,800 | 1,067,900 | 1,098,200 |
| Louisiana            | 712,596        | 683,900           | 717,100   | 783,500   | 833,700   | 883,700   | 933,100   | 981,600   | 1,029,100 |
| Maine                | 159,387        | 172,600           | 181,700   | 194,800   | 211,700   | 231,400   | 253,500   | 277,100   | 301,800   |
| Maryland             | 747,997        | 817,500           | 893,000   | 972,000   | 1,053,400 | 1,135,800 | 1,218,200 | 1,299,300 | 1,378,200 |
| Massachusetts        | 1,041,576      | 1,213,500         | 1,344,500 | 1,457,200 | 1,549,000 | 1,620,200 | 1,671,200 | 1,703,700 | 1,719,900 |
| Michigan             | 2,159,718      | 2,243,100         | 2,360,300 | 2,456,000 | 2,534,700 | 2,599,500 | 2,653,800 | 2,700,400 | 2,741,400 |
| Minnesota            | 1,182,730      | 1,235,600         | 1,291,700 | 1,343,100 | 1,393,700 | 1,444,400 | 1,496,500 | 1,550,500 | 1,606,500 |
| Mississippi          | 552,785        | 585,100           | 617,600   | 642,200   | 666,200   | 687,700   | 706,700   | 723,500   | 738,000   |
| Missouri             | 1,029,095      | 1,092,400         | 1,159,600 | 1,225,900 | 1,291,000 | 1,353,700 | 1,413,500 | 1,470,000 | 1,523,100 |
| Montana              | 179,321        | 192,800           | 206,800   | 219,500   | 231,200   | 241,900   | 251,700   | 260,600   | 269,000   |
| Nebraska             | 314,178        | 341,200           | 369,200   | 392,200   | 410,400   | 424,200   | 434,100   | 440,600   | 444,400   |
| Nevada               | 387,221        | 435,900           | 479,500   | 520,000   | 556,500   | 589,300   | 618,500   | 644,200   | 666,500   |
| New Hampshire        | 180,174        | 195,500           | 210,300   | 226,500   | 243,800   | 261,800   | 280,300   | 298,900   | 317,400   |
| New Jersey           | 1,394,652      | 1,618,100         | 1,793,200 | 1,963,400 | 2,123,900 | 2,273,400 | 2,410,800 | 2,535,200 | 2,646,100 |
| New Mexico           | 298,079        | 318,200           | 337,300   | 359,300   | 384,200   | 411,200   | 439,800   | 469,400   | 499,600   |

(Table 13B continued on next page)

Notes: Detail may not add to total due to rounding.

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Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

Table 13B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State

| Item                  | Actual<br>2005 | Estimated<br>2006 | Projected |           |           |           |           |           |           |
|-----------------------|----------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                       |                |                   | 2007      | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      |
| New York              | 2,482,379      | 3,363,700         | 3,795,700 | 4,167,200 | 4,466,100 | 4,699,800 | 4,870,300 | 4,982,100 | 5,039,000 |
| <i>(Albany)</i>       | 335,538        | 451,700           | 512,200   | 565,100   | 608,600   | 644,000   | 671,600   | 692,000   | 705,600   |
| <i>(Brooklyn)</i>     | 852,097        | 1,219,700         | 1,394,800 | 1,549,200 | 1,676,900 | 1,780,100 | 1,859,400 | 1,915,600 | 1,949,200 |
| <i>(Buffalo)</i>      | 698,283        | 883,300           | 963,200   | 1,030,400 | 1,083,800 | 1,124,800 | 1,154,000 | 1,172,500 | 1,181,300 |
| <i>(Manhattan)</i>    | 596,461        | 809,000           | 925,500   | 1,022,500 | 1,096,900 | 1,150,800 | 1,185,300 | 1,202,100 | 1,202,900 |
| North Carolina        | 1,428,750      | 1,539,800         | 1,648,500 | 1,756,400 | 1,861,800 | 1,964,000 | 2,062,300 | 2,155,700 | 2,243,300 |
| North Dakota          | 127,141        | 136,900           | 148,300   | 157,700   | 165,300   | 171,300   | 176,100   | 179,800   | 182,600   |
| Ohio                  | 1,726,813      | 1,862,200         | 1,996,000 | 2,118,300 | 2,228,700 | 2,326,600 | 2,411,900 | 2,484,700 | 2,546,300 |
| <i>(Cincinnati)</i>   | 816,654        | 872,500           | 929,700   | 981,700   | 1,028,500 | 1,070,100 | 1,106,400 | 1,137,700 | 1,164,500 |
| <i>(Cleveland)</i>    | 910,159        | 989,700           | 1,066,300 | 1,136,600 | 1,200,200 | 1,256,500 | 1,305,400 | 1,347,000 | 1,381,800 |
| Oklahoma              | 571,816        | 621,300           | 674,100   | 719,700   | 757,600   | 788,600   | 813,000   | 831,200   | 844,100   |
| Oregon                | 536,796        | 589,500           | 641,600   | 688,900   | 731,200   | 768,100   | 799,800   | 826,700   | 849,400   |
| Pennsylvania          | 1,654,691      | 1,833,700         | 2,015,400 | 2,192,700 | 2,362,500 | 2,523,100 | 2,672,600 | 2,809,900 | 2,935,000 |
| <i>(Philadelphia)</i> | 1,092,324      | 1,218,100         | 1,346,900 | 1,474,500 | 1,598,000 | 1,716,100 | 1,827,400 | 1,930,800 | 2,026,100 |
| <i>(Pittsburgh)</i>   | 562,367        | 615,700           | 668,500   | 718,200   | 764,600   | 807,000   | 845,300   | 879,100   | 908,900   |
| Rhode Island          | 162,988        | 184,600           | 206,100   | 227,300   | 247,800   | 267,400   | 285,700   | 302,700   | 318,400   |
| South Carolina        | 868,170        | 916,700           | 962,000   | 1,004,400 | 1,044,100 | 1,081,300 | 1,116,200 | 1,148,800 | 1,179,200 |
| South Dakota          | 137,732        | 148,900           | 160,800   | 172,200   | 183,100   | 193,300   | 202,900   | 211,800   | 220,300   |
| Tennessee             | 1,063,700      | 1,119,800         | 1,183,300 | 1,248,200 | 1,314,600 | 1,381,400 | 1,448,000 | 1,513,700 | 1,577,900 |
| Texas                 | 3,115,539      | 3,380,900         | 3,638,200 | 3,896,600 | 4,153,200 | 4,406,500 | 4,654,300 | 4,894,600 | 5,125,000 |
| <i>(Austin)</i>       | 1,117,740      | 1,204,100         | 1,286,100 | 1,368,600 | 1,450,900 | 1,532,700 | 1,613,200 | 1,691,700 | 1,767,300 |
| <i>(Dallas)</i>       | 1,290,894      | 1,389,000         | 1,490,000 | 1,592,800 | 1,696,100 | 1,799,000 | 1,900,300 | 1,999,000 | 2,094,100 |
| <i>(Houston)</i>      | 706,905        | 787,800           | 862,100   | 935,200   | 1,006,100 | 1,074,800 | 1,140,800 | 1,203,900 | 1,263,600 |

(Table 13B continued on next page)

Notes: Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices  
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Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 13B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.**

| Item          | Actual<br>2005 | Estimated<br>2006 | Projected |           |           |           |           |           |           |
|---------------|----------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|               |                |                   | 2007      | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      |
| Utah          | 326,796        | 365,800           | 405,500   | 445,300   | 484,500   | 522,400   | 558,800   | 593,300   | 625,800   |
| Vermont       | 84,294         | 98,200            | 111,100   | 123,900   | 136,200   | 147,800   | 158,400   | 168,000   | 176,700   |
| Virginia      | 1,043,484      | 1,118,300         | 1,199,100 | 1,292,200 | 1,397,200 | 1,510,900 | 1,631,200 | 1,755,900 | 1,883,000 |
| Washington    | 818,809        | 886,700           | 959,500   | 1,031,500 | 1,102,400 | 1,170,700 | 1,235,700 | 1,296,700 | 1,353,700 |
| West Virginia | 243,481        | 263,400           | 283,300   | 300,600   | 315,200   | 327,000   | 336,100   | 342,700   | 346,800   |
| Wisconsin     | 1,159,899      | 1,222,500         | 1,296,200 | 1,358,700 | 1,412,500 | 1,458,900 | 1,499,300 | 1,535,100 | 1,568,100 |
| Wyoming       | 90,408         | 95,900            | 102,200   | 109,100   | 116,400   | 124,200   | 132,100   | 140,200   | 148,400   |
| International | 224,470        | 224,100           | 229,000   | 235,800   | 244,700   | 255,400   | 267,500   | 281,000   | 295,500   |

Notes: Detail may not add to total due to rounding.

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Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 13C. Calendar Year Projections of On-Line Filed Individual Returns by State**

| Item                     | Actual<br>2005 | Estimated<br>2006 | Projected  |            |            |            |            |            |            |
|--------------------------|----------------|-------------------|------------|------------|------------|------------|------------|------------|------------|
|                          |                |                   | 2007       | 2008       | 2009       | 2010       | 2011       | 2012       | 2013       |
| United States            | 17,084,723     | 20,339,000        | 22,403,000 | 24,039,000 | 25,313,300 | 26,260,400 | 26,928,700 | 27,369,500 | 27,628,300 |
| Alabama                  | 230,238        | 265,300           | 293,000    | 313,500    | 328,100    | 338,000    | 344,200    | 347,900    | 349,800    |
| Alaska                   | 59,623         | 68,800            | 74,000     | 77,800     | 80,500     | 82,500     | 84,000     | 85,200     | 86,200     |
| Arizona                  | 348,239        | 403,200           | 447,300    | 482,400    | 510,000    | 531,600    | 548,400    | 561,400    | 571,600    |
| Arkansas                 | 126,954        | 152,600           | 168,800    | 181,800    | 192,200    | 199,600    | 204,400    | 207,000    | 207,600    |
| California               | 1,497,433      | 1,726,800         | 1,915,600  | 2,082,400  | 2,228,200  | 2,342,600  | 2,422,000  | 2,467,600  | 2,483,100  |
| <i>(Laguna Niguel)</i>   | 471,113        | 545,200           | 609,500    | 668,000    | 720,600    | 763,300    | 794,700    | 815,200    | 825,900    |
| <i>(Los Angeles)</i>     | 285,026        | 332,700           | 375,600    | 418,900    | 461,800    | 497,500    | 522,400    | 535,400    | 537,000    |
| <i>(Sacramento)</i>      | 325,471        | 376,900           | 412,700    | 441,100    | 463,600    | 480,000    | 491,000    | 497,200    | 499,400    |
| <i>(San Francisco)</i>   | 175,084        | 198,500           | 214,000    | 225,900    | 234,600    | 240,600    | 244,400    | 246,500    | 247,500    |
| <i>(San Jose)</i>        | 240,739        | 273,500           | 303,900    | 328,500    | 347,700    | 361,200    | 369,500    | 373,300    | 373,300    |
| Colorado                 | 329,044        | 384,300           | 416,100    | 440,100    | 458,000    | 470,900    | 479,900    | 485,700    | 489,000    |
| Connecticut              | 189,140        | 235,100           | 260,800    | 281,200    | 296,700    | 307,700    | 314,600    | 318,300    | 319,300    |
| Delaware                 | 59,967         | 71,000            | 78,000     | 83,500     | 87,900     | 91,200     | 93,700     | 95,600     | 97,000     |
| District of Columbia     | 39,552         | 47,200            | 53,300     | 58,400     | 62,400     | 65,600     | 68,100     | 70,200     | 71,900     |
| Florida                  | 1,136,915      | 1,366,400         | 1,512,900  | 1,633,900  | 1,732,300  | 1,812,000  | 1,876,900  | 1,930,000  | 1,973,900  |
| <i>(Fort Lauderdale)</i> | 335,241        | 393,700           | 437,700    | 476,800    | 510,800    | 537,000    | 554,700    | 564,200    | 566,400    |
| <i>(Jacksonville)</i>    | 801,674        | 972,700           | 1,075,100  | 1,157,100  | 1,221,500  | 1,275,000  | 1,322,200  | 1,365,800  | 1,407,500  |
| Georgia                  | 566,543        | 669,200           | 727,100    | 771,900    | 806,100    | 831,200    | 849,100    | 861,000    | 868,100    |
| Hawaii                   | 63,278         | 77,400            | 86,500     | 94,300     | 100,700    | 105,500    | 108,700    | 110,500    | 111,100    |
| Idaho                    | 96,653         | 112,800           | 123,400    | 131,700    | 138,200    | 143,300    | 147,300    | 150,500    | 153,100    |

(Table 13C continued on next page)

Notes: Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices  
are shown in parentheses under their corresponding state for multi-district states.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 13C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State**

| Item          | Actual<br>2005 | Estimated<br>2006 | Projected |           |           |           |           |           |           |
|---------------|----------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|               |                |                   | 2007      | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      |
| Illinois      | 717,041        | 849,600           | 936,900   | 1,002,700 | 1,050,000 | 1,082,000 | 1,102,200 | 1,113,700 | 1,118,500 |
| (Chicago)     | 536,347        | 629,200           | 692,300   | 740,400   | 775,400   | 799,600   | 815,400   | 825,000   | 829,600   |
| (Springfield) | 180,694        | 220,400           | 244,500   | 262,300   | 274,600   | 282,500   | 286,800   | 288,700   | 288,900   |
| Indiana       | 416,875        | 498,000           | 545,200   | 580,300   | 605,800   | 623,600   | 635,700   | 643,600   | 648,300   |
| Iowa          | 168,830        | 196,800           | 215,300   | 228,800   | 238,500   | 245,200   | 249,400   | 251,800   | 252,600   |
| Kansas        | 165,710        | 199,400           | 220,200   | 236,700   | 249,700   | 259,200   | 265,500   | 269,200   | 270,800   |
| Kentucky      | 196,303        | 245,300           | 273,000   | 295,400   | 312,700   | 325,200   | 333,500   | 338,300   | 340,400   |
| Louisiana     | 243,172        | 245,700           | 278,100   | 306,000   | 326,600   | 342,800   | 355,900   | 367,000   | 376,800   |
| Maine         | 81,331         | 103,700           | 114,400   | 122,700   | 128,900   | 133,200   | 135,800   | 137,100   | 137,400   |
| Maryland      | 372,677        | 434,400           | 483,000   | 522,300   | 553,400   | 576,900   | 594,000   | 606,000   | 613,800   |
| Massachusetts | 373,530        | 478,800           | 531,300   | 571,500   | 600,000   | 618,500   | 628,900   | 633,400   | 633,600   |
| Michigan      | 659,760        | 749,100           | 827,100   | 882,100   | 917,900   | 939,500   | 951,200   | 956,000   | 956,200   |
| Minnesota     | 354,157        | 419,100           | 460,300   | 491,900   | 515,700   | 533,100   | 545,300   | 553,700   | 559,000   |
| Mississippi   | 130,449        | 144,100           | 163,000   | 175,300   | 185,400   | 192,300   | 196,400   | 198,300   | 198,400   |
| Missouri      | 323,500        | 390,000           | 426,000   | 453,000   | 472,300   | 485,300   | 493,300   | 497,300   | 498,200   |
| Montana       | 49,114         | 61,300            | 67,800    | 72,800    | 76,500    | 79,100    | 80,600    | 81,400    | 81,600    |
| Nebraska      | 115,034        | 141,100           | 154,400   | 163,500   | 169,400   | 172,900   | 174,800   | 175,500   | 175,700   |
| Nevada        | 153,190        | 184,100           | 203,600   | 219,600   | 232,500   | 242,400   | 249,800   | 255,000   | 258,500   |
| New Hampshire | 100,194        | 128,100           | 139,100   | 147,400   | 153,600   | 158,200   | 161,700   | 164,500   | 166,700   |
| New Jersey    | 349,928        | 423,400           | 494,100   | 561,400   | 622,600   | 675,400   | 718,800   | 753,500   | 780,200   |
| New Mexico    | 126,666        | 146,200           | 158,700   | 168,400   | 176,000   | 181,700   | 185,800   | 188,500   | 190,100   |

(Table 13C continued on next page)

Notes: Detail may not add to total due to rounding.

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are shown in parentheses under their corresponding state for multi-district states.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

Table 13C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State

| Item                    | Actual<br>2005 | Estimated<br>2006 | Projected |           |           |           |           |           |           |
|-------------------------|----------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                         |                |                   | 2007      | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      |
| New York                | 662,320        | 796,400           | 883,300   | 966,300   | 1,046,400 | 1,114,600 | 1,165,600 | 1,197,200 | 1,209,500 |
| ( <i>Albany</i> )       | 120,424        | 149,200           | 166,700   | 181,300   | 193,300   | 202,300   | 208,500   | 212,200   | 213,900   |
| ( <i>Brooklyn</i> )     | 167,740        | 198,600           | 220,100   | 247,300   | 280,000   | 311,500   | 337,000   | 353,900   | 361,000   |
| ( <i>Buffalo</i> )      | 243,649        | 295,100           | 325,700   | 348,300   | 364,100   | 374,300   | 380,300   | 383,400   | 384,400   |
| ( <i>Manhattan</i> )    | 130,507        | 153,600           | 170,800   | 189,300   | 209,000   | 226,500   | 239,700   | 247,700   | 250,200   |
| North Carolina          | 517,747        | 611,900           | 671,600   | 718,700   | 755,200   | 781,400   | 798,600   | 808,200   | 811,500   |
| North Dakota            | 37,617         | 45,400            | 50,300    | 53,900    | 56,300    | 58,000    | 59,100    | 59,800    | 60,300    |
| Ohio                    | 770,707        | 947,000           | 1,048,000 | 1,122,600 | 1,174,100 | 1,209,100 | 1,233,000 | 1,250,100 | 1,263,300 |
| ( <i>Cincinnati</i> )   | 391,399        | 473,600           | 519,000   | 551,900   | 574,300   | 590,300   | 603,000   | 614,100   | 624,900   |
| ( <i>Cleveland</i> )    | 379,308        | 473,400           | 529,000   | 570,700   | 599,800   | 618,700   | 630,000   | 636,000   | 638,500   |
| Oklahoma                | 220,493        | 253,300           | 273,800   | 288,500   | 298,700   | 305,400   | 309,600   | 311,900   | 313,000   |
| Oregon                  | 234,447        | 276,100           | 301,300   | 320,000   | 333,100   | 342,100   | 348,200   | 352,100   | 354,700   |
| Pennsylvania            | 740,527        | 925,800           | 1,024,100 | 1,100,600 | 1,158,000 | 1,197,400 | 1,221,200 | 1,232,600 | 1,234,700 |
| ( <i>Philadelphia</i> ) | 482,656        | 599,100           | 661,800   | 712,000   | 751,300   | 778,900   | 795,900   | 803,800   | 804,600   |
| ( <i>Pittsburgh</i> )   | 257,871        | 326,700           | 362,300   | 388,600   | 406,800   | 418,500   | 425,300   | 428,800   | 430,100   |
| Rhode Island            | 48,059         | 57,900            | 64,900    | 71,200    | 76,700    | 81,100    | 83,900    | 85,500    | 85,800    |
| South Carolina          | 232,182        | 276,400           | 302,300   | 321,900   | 336,600   | 347,000   | 353,800   | 357,900   | 359,700   |
| South Dakota            | 46,224         | 59,900            | 67,800    | 74,200    | 79,000    | 82,600    | 85,300    | 87,300    | 88,800    |
| Tennessee               | 366,117        | 449,600           | 495,400   | 530,900   | 557,800   | 576,900   | 589,300   | 596,500   | 599,600   |
| Texas                   | 1,442,268      | 1,724,800         | 1,888,900 | 2,016,100 | 2,114,000 | 2,188,200 | 2,244,100 | 2,285,900 | 2,316,700 |
| ( <i>Austin</i> )       | 475,738        | 577,700           | 633,700   | 676,500   | 709,000   | 733,000   | 750,200   | 762,100   | 769,700   |
| ( <i>Dallas</i> )       | 586,204        | 704,500           | 772,200   | 825,100   | 865,900   | 897,000   | 920,900   | 939,200   | 953,400   |
| ( <i>Houston</i> )      | 380,326        | 442,500           | 483,000   | 514,500   | 539,100   | 558,100   | 573,000   | 584,500   | 593,600   |

(Table 13C continued on next page)

Notes: Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices  
are shown in parentheses under their corresponding state for multi-district states.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 13C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State**

| Item          | Actual<br>2005 | Estimated<br>2006 | Projected |         |         |         |         |         |         |
|---------------|----------------|-------------------|-----------|---------|---------|---------|---------|---------|---------|
|               |                |                   | 2007      | 2008    | 2009    | 2010    | 2011    | 2012    | 2013    |
| Utah          | 173,614        | 205,600           | 221,100   | 233,400 | 243,400 | 251,900 | 259,200 | 265,600 | 271,300 |
| Vermont       | 37,074         | 47,300            | 51,900    | 55,300  | 57,900  | 59,700  | 60,900  | 61,400  | 61,600  |
| Virginia      | 597,062        | 702,500           | 757,600   | 799,600 | 832,400 | 857,800 | 877,600 | 892,900 | 904,600 |
| Washington    | 523,319        | 624,800           | 658,300   | 680,400 | 694,600 | 703,700 | 709,500 | 713,300 | 716,000 |
| West Virginia | 93,712         | 120,200           | 134,900   | 146,100 | 153,900 | 158,800 | 161,600 | 162,800 | 162,800 |
| Wisconsin     | 397,305        | 474,400           | 517,200   | 546,600 | 566,000 | 578,000 | 584,700 | 587,900 | 588,800 |
| Wyoming       | 33,851         | 41,600            | 46,100    | 49,600  | 52,300  | 54,400  | 55,700  | 56,600  | 57,000  |
| International | 69,038         | 79,800            | 95,800    | 108,600 | 118,000 | 124,200 | 127,900 | 129,700 | 130,300 |

Notes: Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices  
are shown in parentheses under their corresponding state for multi-district states.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187



| Table 13D. Calendar Year Projections of TeleFile Individual Returns by State |           |           |  |      |      |      |      |      |      |
|--|-----------|-----------|--|------|------|------|------|------|------|
| Item   | Actual    | Estimated | Projected                                |      |      |      |      |      |      |
|  | 2005      | 2006      | 2007                                     | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| United States  | 3,293,676 |           | Telefile ceased after 2005 filing season |      |      |      |      |      |      |
| Alabama  | 32,844    |           |  |      |      |      |      |      |      |
| Alaska   | 5,961     |           |  |      |      |      |      |      |      |
| Arizona  | 33,056    |           |  |      |      |      |      |      |      |
| Arkansas   | 26,076    |           |  |      |      |      |      |      |      |
| California   | 216,692   |           |  |      |      |      |      |      |      |
| <i>(Laguna Niguel)</i>   | 65,350    |           |  |      |      |      |      |      |      |
| <i>(Los Angeles)</i>   | 42,533    |           |  |      |      |      |      |      |      |
| <i>(Sacramento)</i>  | 53,129    |           |  |      |      |      |      |      |      |
| <i>(San Francisco)</i>   | 23,408    |           |  |      |      |      |      |      |      |
| <i>(San Jose)</i>  | 32,272    |           |  |      |      |      |      |      |      |
| Colorado   | 41,106    |           |  |      |      |      |      |      |      |
| Connecticut  | 53,142    |           |  |      |      |      |      |      |      |
| Delaware   | 9,993     |           |  |      |      |      |      |      |      |
| District of Columbia   | 2,887     |           |  |      |      |      |      |      |      |
| Florida  | 189,285   |           |  |      |      |      |      |      |      |
| <i>(Fort Lauderdale)</i>   | 48,727    |           |  |      |      |      |      |      |      |
| <i>(Jacksonville)</i>  | 140,558   |           |  |      |      |      |      |      |      |
| Georgia  | 78,571    |           |  |      |      |      |      |      |      |
| Hawaii   | 11,416    |           |  |      |      |      |      |      |      |
| Idaho  | 11,388    |           |  |      |      |      |      |      |      |
| (Table 13D continued on next page)   |           |           |  |      |      |      |      |      |      |

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Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices  
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Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

| Table 13D (continued). Calendar Year Projections of TeleFile Individual Returns by State |         |           |  |      |      |      |      |      |      |
|--|---------|-----------|--|------|------|------|------|------|------|
| Item   | Actual  | Estimated | Projected                                |      |      |      |      |      |      |
|  | 2005    | 2006      | 2007                                     | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| Illinois   | 170,194 |           | Telefile ceased after 2005 filing season |      |      |      |      |      |      |
| (Chicago)  | 116,195 |           |  |      |      |      |      |      |      |
| (Springfield)  | 53,999  |           |  |      |      |      |      |      |      |
| Indiana  | 87,583  |           |  |      |      |      |      |      |      |
| Iowa   | 32,118  |           |  |      |      |      |      |      |      |
| Kansas   | 31,782  |           |  |      |      |      |      |      |      |
| Kentucky   | 54,277  |           |  |      |      |      |      |      |      |
| Louisiana  | 36,878  |           |  |      |      |      |      |      |      |
| Maine  | 26,153  |           |  |      |      |      |      |      |      |
| Maryland   | 55,729  |           |  |      |      |      |      |      |      |
| Massachusetts  | 124,670 |           |  |      |      |      |      |      |      |
| Michigan   | 118,976 |           |  |      |      |      |      |      |      |
| Minnesota  | 79,256  |           |  |      |      |      |      |      |      |
| Mississippi  | 21,237  |           |  |      |      |      |      |      |      |
| Missouri   | 80,983  |           |  |      |      |      |      |      |      |
| Montana  | 14,675  |           |  |      |      |      |      |      |      |
| Nebraska   | 32,819  |           |  |      |      |      |      |      |      |
| Nevada   | 21,118  |           |  |      |      |      |      |      |      |
| New Hampshire  | 30,724  |           |  |      |      |      |      |      |      |
| New Jersey   | 80,364  |           |  |      |      |      |      |      |      |
| New Mexico   | 15,922  |           |  |      |      |      |      |      |      |
| (Table 13D continued on next page)   |         |           |  |      |      |      |      |      |      |

Notes: Detail may not add to total due to rounding.  
 Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices  
 are shown in parentheses under their corresponding state for multi-district states.

Internal Revenue Service  
 Office of Research, Projections and Forecasting Group  
 Spring 2006 Document 6187

**Table 13D (continued). Calendar Year Projections of TeleFile Individual Returns by State**

| Item                               | Actual<br>2005 | Estimated<br>2006 | Projected |      |      |      |      |      |      |
|------------------------------------|----------------|-------------------|-----------|------|------|------|------|------|------|
|                                    |                |                   | 2007      | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| New York                           | 122,270        |                   |           |      |      |      |      |      |      |
| <i>(Albany)</i>                    | 29,312         |                   |           |      |      |      |      |      |      |
| <i>(Brooklyn)</i>                  | 20,826         |                   |           |      |      |      |      |      |      |
| <i>(Buffalo)</i>                   | 61,966         |                   |           |      |      |      |      |      |      |
| <i>(Manhattan)</i>                 | 10,166         |                   |           |      |      |      |      |      |      |
| North Carolina                     | 63,965         |                   |           |      |      |      |      |      |      |
| North Dakota                       | 10,433         |                   |           |      |      |      |      |      |      |
| Ohio                               | 217,448        |                   |           |      |      |      |      |      |      |
| <i>(Cincinnati)</i>                | 95,382         |                   |           |      |      |      |      |      |      |
| <i>(Cleveland)</i>                 | 122,066        |                   |           |      |      |      |      |      |      |
| Oklahoma                           | 33,801         |                   |           |      |      |      |      |      |      |
| Oregon                             | 35,289         |                   |           |      |      |      |      |      |      |
| Pennsylvania                       | 237,647        |                   |           |      |      |      |      |      |      |
| <i>(Philadelphia)</i>              | 140,738        |                   |           |      |      |      |      |      |      |
| <i>(Pittsburgh)</i>                | 96,909         |                   |           |      |      |      |      |      |      |
| Rhode Island                       | 14,745         |                   |           |      |      |      |      |      |      |
| South Carolina                     | 34,057         |                   |           |      |      |      |      |      |      |
| South Dakota                       | 16,150         |                   |           |      |      |      |      |      |      |
| Tennessee                          | 88,540         |                   |           |      |      |      |      |      |      |
| Texas                              | 228,192        |                   |           |      |      |      |      |      |      |
| <i>(Austin)</i>                    | 80,482         |                   |           |      |      |      |      |      |      |
| <i>(Dallas)</i>                    | 95,046         |                   |           |      |      |      |      |      |      |
| <i>(Houston)</i>                   | 52,664         |                   |           |      |      |      |      |      |      |
| (Table 13D continued on next page) |                |                   |           |      |      |      |      |      |      |

Notes: Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

| <b>Table 13D (continued). Calendar Year Projections of TeleFile Individual Returns by State</b> |         |           |  |      |      |      |      |      |      |
|---|---------|-----------|--|------|------|------|------|------|------|
| Item  | Actual  | Estimated | Projected                                |      |      |      |      |      |      |
|   | 2005    | 2006      | 2007                                     | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| Utah  | 23,197  |           | Telefile ceased after 2005 filing season |      |      |      |      |      |      |
| Vermont   | 11,998  |           |  |      |      |      |      |      |      |
| Virginia  | 92,460  |           |  |      |      |      |      |      |      |
| Washington  | 89,619  |           |  |      |      |      |      |      |      |
| West Virginia   | 36,117  |           |  |      |      |      |      |      |      |
| Wisconsin   | 100,159 |           |  |      |      |      |      |      |      |
| Wyoming   | 8,935   |           |  |      |      |      |      |      |      |
| International   | 779     |           |  |      |      |      |      |      |      |

Notes: Detail may not add to total due to rounding.

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Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 14. Calendar Year Projections of Standard Electronically Filed Individual Returns  
by Form Type Coded by Transmitter, by Processing IRS Campus**

| Item                                      | Actual     | Estimated  | Projected  |
|---|------------|------------|------------|
|   | 2005       | 2006       | 2007       |
| I. Total Standard Electronic Filings      | 65,170,161 | 73,015,000 | 79,237,800 |
| <i>Andover</i>                            | 13,630,137 | 15,964,900 | 17,686,900 |
| <i>Austin</i>                             | 14,245,309 | 15,065,400 | 14,215,600 |
| <i>Cincinnati</i>                         | -          | -          | -          |
| <i>Fresno</i>                             | -          | 15,040,100 | 16,329,600 |
| <i>Kansas City</i>                        | 13,023,887 | 14,036,000 | 17,396,100 |
| <i>Memphis</i>                            | 8,766,679  | -          | -          |
| <i>Ogden</i>                              | -          | -          | -          |
| <i>Philadelphia</i>                       | 15,504,149 | 12,908,600 | 13,609,600 |
| I. Approximate Coded Form 1040A Filings   | 14,222,773 | 15,023,500 | 15,102,800 |
| <i>Andover</i>                            | 2,742,395  | 2,955,800  | 3,035,300  |
| <i>Austin</i>                             | 3,196,692  | 3,520,500  | 3,262,400  |
| <i>Cincinnati</i>                         | -          | -          | -          |
| <i>Fresno</i>                             | -          | 2,952,600  | 2,911,500  |
| <i>Kansas City</i>                        | 2,939,741  | 2,643,700  | 3,055,700  |
| <i>Memphis</i>                            | 2,303,220  | -          | -          |
| <i>Ogden</i>                              | -          | -          | -          |
| <i>Philadelphia</i>                       | 3,040,726  | 2,950,800  | 2,837,900  |
| II. Approximate Coded Form 1040EZ Filings | 6,612,528  | 8,376,800  | 8,849,900  |
| <i>Andover</i>                            | 1,402,129  | 1,822,700  | 1,939,200  |
| <i>Austin</i>                             | 1,472,998  | 1,757,000  | 1,628,600  |
| <i>Cincinnati</i>                         | -          | -          | -          |
| <i>Fresno</i>                             | -          | 1,600,900  | 1,714,900  |
| <i>Kansas City</i>                        | 1,407,394  | 1,604,500  | 1,948,900  |
| <i>Memphis</i>                            | 847,141    | -          | -          |
| <i>Ogden</i>                              | -          | -          | -          |
| <i>Philadelphia</i>                       | 1,482,866  | 1,591,700  | 1,618,300  |
| III. Approximate Coded Form 1040 Filings  | 44,334,860 | 49,614,700 | 55,285,100 |
| <i>Andover</i>                            | 9,485,614  | 11,186,400 | 12,712,400 |
| <i>Austin</i>                             | 9,575,619  | 9,787,900  | 9,324,600  |
| <i>Cincinnati</i>                         | -          | -          | -          |
| <i>Fresno</i>                             | -          | 10,486,600 | 11,703,200 |
| <i>Kansas City</i>                        | 8,676,752  | 9,787,800  | 12,391,500 |
| <i>Memphis</i>                            | 5,616,318  | -          | -          |
| <i>Ogden</i>                              | -          | -          | -          |
| <i>Philadelphia</i>                       | 10,980,557 | 8,366,000  | 9,153,400  |

Note: Detail may not add to total due to rounding.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
Spring 2006 Document 6187

**Table 15. Accuracy Measures for U.S. Forecasts of Major Return Categories**  
**Mean Absolute Percent Error (MAPE) and Number of Overprojections**  
**for the Four (4) Most Recent Projection Cycles**

| Item                                      | Calendar Year<br>2005 Actual *<br>(thousands) | Projection Error on Forecasts for: |                         |                         |                         |                         |
|---|---|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|   |   | 1 Year<br>Ahead<br>N=4             | 2 Years<br>Ahead<br>N=4 | 3 Years<br>Ahead<br>N=4 | 4 Years<br>Ahead<br>N=4 | 5 Years<br>Ahead<br>N=4 |
| <b>Grand Total - Selected Returns *</b>   | 227,738                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.85%                              | 4.15%                   | 6.50%                   | 7.36%                   | 7.41%                   |
| Number of Overprojections                 |   | 3                                  | 4                       | 4                       | 4                       | 4                       |
| <b>Grand Total - Paper</b>                | 149,814                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 2.77%                              | 6.06%                   | na                      | na                      | na                      |
| Number of Overprojections                 |   | 3                                  | 4                       | -                       | -                       | -                       |
| <b>Grand Total - E-file/ Mag Tape</b>     | 77,923  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 2.69%                              | 4.10%                   | na                      | na                      | na                      |
| Number of Overprojections                 |   | 1                                  | 1                       | -                       | -                       | -                       |
| <b>Total Primary - Selected Returns *</b> | 208,592                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 2.03%                              | 4.51%                   | 7.03%                   | 7.84%                   | 8.23%                   |
| Number of Overprojections                 |   | 3                                  | 4                       | 4                       | 4                       | 4                       |
| <b>Primary Total - Paper</b>              | 132,481                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 3.04%                              | 6.58%                   | na                      | na                      | na                      |
| Number of Overprojections                 |   | 3                                  | 4                       | -                       | -                       | -                       |
| <b>Primary Total - E-file/ Mag Tape</b>   | 76,111  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 2.21%                              | 3.60%                   | na                      | na                      | na                      |
| Number of Overprojections                 |   | 1                                  | 1                       | -                       | -                       | -                       |
| <b>Individual Total</b>                   | 133,023                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 0.73%                              | 1.80%                   | 2.54%                   | 2.53%                   | 1.74%                   |
| Number of Overprojections                 |   | 3                                  | 4                       | 4                       | 3                       | 3                       |
| <b>Individual Total - Paper</b>           | 63,812  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 2.03%                              | 5.70%                   | 9.22%                   | 14.40%                  | 20.36%                  |
| Number of Overprojections                 |   | 4                                  | 3                       | 3                       | 4                       | 4                       |
| <b>Individual Total - E-file</b>          | 68,464  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 2.47%                              | 4.26%                   | 8.59%                   | 13.22%                  | 24.40%                  |
| Number of Overprojections                 |   | 1                                  | 1                       | 1                       | 1                       | 0                       |
| <b>Individual Estimated Tax</b>           | 29,038  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 11.47%                             | 23.89%                  | 37.47%                  | 43.25%                  | 45.93%                  |
| Number of Overprojections                 |   | 3                                  | 4                       | 4                       | 4                       | 4                       |
| <b>Fiduciary Total</b>                    | 3,699   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 2.44%                              | 3.27%                   | 3.74%                   | 4.30%                   | 5.80%                   |
| Number of Overprojections                 |   | 3                                  | 4                       | 4                       | 3                       | 3                       |
| <b>Partnership Total</b>                  | 2,720   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.85%                              | 4.86%                   | 5.41%                   | 5.86%                   | 8.61%                   |
| Number of Overprojections                 |   | 0                                  | 1                       | 1                       | 1                       | 1                       |
| <b>Corporation Total</b>                  | 6,165   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.36%                              | 2.74%                   | 2.86%                   | 3.83%                   | 4.32%                   |
| Number of Overprojections                 |   | 2                                  | 2                       | 1                       | 2                       | 3                       |
| <b>Employment Total</b>                   | 31,058  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.69%                              | 2.58%                   | 2.39%                   | 2.51%                   | 2.40%                   |
| Number of Overprojections                 |   | 0                                  | 1                       | 1                       | 1                       | 2                       |
| <b>Exempt Organization Total</b>          | 819   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 4.04%                              | 4.67%                   | 3.17%                   | 7.41%                   | 8.26%                   |
| Number of Overprojections                 |   | 2                                  | 1                       | 3                       | 3                       | 1                       |
| <b>Excise Total</b>                       | 839   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 2.81%                              | 6.26%                   | 7.31%                   | 11.29%                  | 11.88%                  |
| Number of Overprojections                 |   | 4                                  | 4                       | 4                       | 4                       | 4                       |

\* Some actuals shown in this table differ from official counts reported elsewhere because they exclude certain return series only recently projected and whose accuracy can not yet be evaluated.

Internal Revenue Service  
Office of Research, Projections and Forecasting Group  
2006

## Statement of Methodology

This section summarizes the methods used to generate the various U.S., campus and state level forecasts of individual income tax returns by major processing categories as presented in this update of Document 6187. These projections incorporate the available year-to-date 2006 filing volumes through late spring. The published campus volumes are aligned to include the movement of various states into new IRS campus configurations for CY 2005 through 2013. These state-to-campus alignments are summarized in tables starting on page 49.

The projected return volumes reflect updated forecasts of economic variables which are used as leading indicators of future individual return filings as well as current tax laws and administrative plans. In addition to the methodologies described below, proportional adjustments were applied at various steps in the process to preserve accounting identities.

### *The Individual Return Series*

The U.S. and IRS campus forecasts of the total Form 1040 series, defined as the sum of paper Forms 1040, 1040A, 1040EZ, standard electronically filed returns and TeleFile, as grouped by the addresses on the taxpayers' returns, resulted from regression models. Specifically, the total series forecasts were the result of regression models using total employment, lagged one year, and several step dummy variables. There was one model at the U.S. level and 50-plus additional models at the former IRS district office level. The base periods for the models were generally CY 1990 through 2005. Global Insight Inc. provided the economic forecasts for employment series used in our forecasting models.

### *Form Type and Full-Paid/Other-Than-Full-Paid Categories*

U.S. and IRS campus level projections by return type (i.e., Form 1040, 1040A and 1040EZ), and by their corresponding full-paid versus other-than-full-paid dimensions, were first prepared on an "adjusted" level. "Adjusted" means that the detailed historical data components were decomposed and reconfigured to negate the impact of e-file. In effect, the "adjusted" level data reflects the historical trends as if e-file never existed.

The adjusted-level trends were forecasted as were corresponding projections for e-file. Generally, the adjusted level full-paid and other-than-full-paid categories for each form type were projected at the U.S. level using trend extrapolation models (the methodology for the e-file forecasts is described in more detail below). The state level projections for these categories were similarly estimated using time-series models.

The **paper** return volumes at the U.S. and state levels were then derived by subtracting the corresponding e-file forecasts (by return type) from the analogous adjusted level projections. In general, IRS campus level paper return volumes for these classifications (as presented in Tables 2 through 8) were derived by summing the respective state volumes per their pre-defined IRS campus alignments. However,

some additional adjustments were applied at the campus level to account for the unique “ITIN” returns processed centrally at the Philadelphia or Austin Campus, depending on the filing period, regardless of the state location of the filers.

### *Refunds*

The calendar year and fiscal year refund volumes in Tables 9 and 10 reflect a count of refunds arising from the initial filing of a return. Regression analysis with time and dummy variables was used to derive the U.S. level refund projections in total. Comparable state level refund projections were derived using the ratio of refunds to total other-than-full-paid returns based on recent historical experience. The e-file refund pieces at the US and state levels were then derived and subtracted from the total refund volumes to derive the remaining paper refund volumes. The state level projections were summed to compute the IRS campus volumes through 2013. Fiscal year refunds were derived from the calendar year forecasts based on historical quarterly filing experiences.

### *Practitioner Electronically Filed Returns*

The U.S. level practitioner e-file volumes were projected by using diffusion (or “S” curve) growth models to trend past participation rates. These curves capture the growth patterns typically associated with the introduction of new technology-related products. The participation rates were defined as the ratio of practitioner electronic returns to the total number of practitioner prepared returns. The participation rates were similarly modeled at the district office level, multiplied by the appropriate total return for each state district office. These local level volumes were then summed to the appropriate IRS campus level estimates. The year-to-date counts of standard electronic returns through late spring were factored into the projections.

### *On-Line Filed Returns*

The on-line filed returns were derived in a manner similar to practitioner e-file. We again made use of a diffusion growth model to trend past participation rates for the United States. The participation rate was defined as the ratio of on-line filed returns to the estimated number of taxpayers that file self-prepared returns and have access to the Internet. As part of the process, a combination of the historical IRS on-line electronic filing experience through March 2006, Statistics of Income Division data on the volume of self-prepared returns, and external data on electronic commerce in the U.S. were utilized.

### *Electronic Returns by Form Type*

The distribution of standard electronically filed returns by Forms 1040, 1040A, and 1040EZ was based on data taken from the report titled *Counts of Electronic Filings—Type of Individual Return (Form) Taxpayer Could Have Filed*. This report shows the simplest traditional paper return an electronically filing taxpayer could have used. From this report, filing data through April 2006 were used to derive the percent of electronically filed returns that could have been filed as a Form 1040, Form 1040A or



Form 1040EZ by state. These historical percentages were then forecasted using the diffusion of innovation ('S' Curve) model. The projected nominal volumes were derived by multiplying the projected ratios by the total electronic return volumes. The resulting e-file forecasts, by form type the taxpayer could have used, are presented in Table 12.

Also, this update includes the distribution of standard electronically filed returns by form type as were coded by their e-file transmitter. These forecasts are presented in Table 14. For various reasons, transmitters tend to code more e-file returns as Form 1040 and fewer Forms 1040A and 1040EZ compared to the analysis of the simplest form the taxpayer could have used. The e-file form type forecasts, as coded by the transmitter, were derived as a ratio of the "could have used" e-file forecasts. The ratios were based on recent historical experience.

## Table Notes

### *Data Sources*

The primary sources for actual calendar year filing counts for individual full-paid and other-than-full-paid Forms 1040, 1040A and 1040EZ, and total electronic filings, as presented in this publication, are the IRS individual master file and CADE data bases. Data from these sources are tallied by IRS staff under the Chief Information Officer and then sent electronically to members of the Office of Research who use this information for projection and report purposes. Individual return counts by IRS business operating division are also secured from the master file tallies. Refund return data are acquired from the weekly *Report of Individual Master File Refunds*. Additional detailed electronic filing data are collected from the master file report titled *Counts of Electronic Filings—Type of Individual Return (Form) Taxpayer Could Have Filed*. While the data presented in this publication reflect master file reporting levels, campus level information compiled at the submission processing sites are also leveraged in our projection process.

### *Definitions*

A number of IRS workload processing categories are projected in this document. Key categorizations are defined below for additional clarification:

|                               |  |
|-------------------------------|--|
| Full-Paid Returns:            | Timely filed paper returns which have a balance due that are fully satisfied through a remittance or a credit card payment. This includes applicable returns handled through “lockbox” procedures.   |
| Other-Than-Full-Paid Returns: | Paper returns that are even, have a balance due without a remittance, an overpayment, or are received after the April peak, plus all electronic filings. Roughly 87 percent of CY 2005 other-than-full-paid returns were refunds.  |
| Business Returns:             | Total of paper and electronic returns with Schedule C and/or Schedule F information. (Presented in Table 1A only)  |
| Electronically Filed Returns: | Returns filed via electronic media including electronic filings submitted by Electronic Return Originators, On-Line, and TeleFile.   |
| Business Operating Division:  | Individual returns with a Schedule C, Schedule F, Schedule E, Form 2106 or with an “international” address are classified under the Small Business/Self Employed business operating division; all other individual returns are classified under the Wage and Investment division. (Presented in Table 1B only) |

## *Individual Returns*

**Table 1A** reports calendar year projections of individual returns by major processing categories for the United States. This table reports some total categories that include both paper and electronic returns, plus separate subsets that distinguish between these media. The respective lines for Form 1040, Form 1040A, and Form 1040EZ in Table 1A reflect paper returns and do not include electronically filed returns. However, electronically filed refund returns (standard and TeleFile) are included in the U.S. refund return figures and the U.S. total for other-than-full-paid. Also included in Table 1A are business returns (Schedule C or F) which reflect both paper and electronic returns. In addition, Table 1A presents counts of practitioner e-file versus on-line filing, as well as breakouts of electronically filed refund and e-file balance due returns.

**Table 1B** reports national level calendar year projections of individual return volumes associated with the IRS's Wage and Investment and Small Business/Self Employed business operating divisions (BODs). This table reports total return volumes for these two categories, plus separate counts for their respective paper and electronic return subsets. In addition, Table 1B now presents total US level volumes for Form 1040NR (*U.S. Nonresident Alien Income Tax Return*), and Forms 1040PR and 1040SS (*U.S. Self-Employment Tax Return from Puerto Rico and other International area*). These volumes are essentially associated with the IRS's Small Business/Self Employed Division. Note, however, that the Forms 1040NR and 1040PR/SS counts are only included in Table 1B and are not reflected in any other table within Document 6187.

**Tables 2 through 8** report the projections of individual returns by IRS processing campus. These tables do not include e-filed returns and only represent the historical and projected paper returns. These tables reflect the impact of IRS's modernization campus alignment plans for 2006 through 2009. However, the CY 2008 and 2009 campus plans are considered "concept maps" and are subject to change.

## *Individual Refunds*

**Tables 9 and 10** report the calendar year and fiscal year projections, respectively, of individual refunds for the U.S. and IRS campuses. The total electronically filed refund returns are included in the U.S. total and itemized separately at the bottom of Tables 9 and 10. The IRS campus figures reflect refunds arising from paper returns only. They also reflect the impact of IRS's most current modernization campus alignment plans (and concept maps) through 2013.

**Table 9A** reports the calendar year projection of the number of split refund returns for the U.S. and IRS campuses. The total electronically filed refund returns are included in the U.S. total and itemized separately at the bottom of the table. The IRS campus figures reflect the split refunds arising from paper returns only. They also reflect the impact of IRS's most current modernization campus alignment plans (and concept maps) through 2013.

### *Electronically Filed Returns*

**Tables 11A through 11E** display the sites where electronic returns are processed from CY 2005 through 2013. Similar to paper returns, the tables reflect the actual 2005 alignment and final IRS approved plans for 2005 -2007. The 2008 through 2013 volumes are based on the “concept maps”. **Table 11A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Table 11B** reports that information for the standard electronic return subtotal. **Tables 11C and 11D** show projections of the standard e-file sub components -- i.e., practitioner e-file and on-line filed returns, respectively. **Table 11E** presents the TeleFile volumes.

**Table 12** shows the historical and projected standard electronic filings by the simplest form type the taxpayer could have used (had they filed on paper) for the U.S. and IRS processing campuses.

**Tables 13A through 13D** show the electronic filing counts by state and traditional IRS district office for states with multiple districts. Parentheses are placed around the names of the traditional districts to further distinguish them in the tables. **Table 13A** reports historical and projected total e-filed returns. **Tables 13B and 13C** display the practitioner and on-line filed electronic returns, respectively. **Table 13D** presents the CY 2005 actual TeleFile returns.

**Table 14** shows historical and projected standard electronic filings by estimated form type as coded by e-file transmitter (i.e., Forms 1040, 1040A, and 1040EZ) for the U.S. and IRS processing campuses.

## **Configuration of IRS Campuses for Paper Individual Returns— 2005 Alignment**

Andover IRS Campus  
New Hampshire  
New York  
Maine  
Massachusetts  
Vermont

Atlanta IRS Campus  
Alabama  
Florida  
Georgia  
Mississippi  
North Carolina  
Rhode Island  
South Carolina  
West Virginia

Austin IRS Campus  
Arkansas  
Colorado  
Kentucky  
Louisiana  
New Mexico  
Oklahoma  
Tennessee  
Texas

Fresno IRS Campus  
Alaska  
Arizona  
California  
Hawaii  
Idaho  
Montana  
Nevada  
Oregon  
Utah  
Virginia  
Washington  
Wyoming

Kansas City IRS Campus  
Connecticut  
Delaware  
Illinois  
Indiana  
Iowa  
Kansas  
Michigan  
Minnesota  
Missouri  
Nebraska  
North Dakota  
South Dakota  
Wisconsin

Memphis IRS Campus\*  
Ohio

Philadelphia IRS Campus  
District of Columbia  
International  
Maryland  
New Jersey  
Pennsylvania

\* Memphis ceased processing returns at the end of June 2005.

**Configuration of IRS Campuses for Paper Individual Returns—  
2006 Alignment**

**Andover IRS Campus**

District of Columbia  
Maine  
Maryland  
Massachusetts  
New Hampshire  
New York  
Vermont

**Atlanta IRS Campus**

Alabama  
Delaware  
Florida  
Georgia  
North Carolina  
Rhode Island  
South Carolina  
Virginia

**Austin IRS Campus**

Arkansas  
International  
Kansas  
Kentucky  
Louisiana  
Mississippi  
Oklahoma  
Tennessee  
Texas  
West Virginia

**Fresno IRS Campus**

Alaska  
Arizona  
California  
Colorado  
Hawaii  
Idaho  
Montana  
Nebraska  
Nevada  
New Mexico  
Oregon  
South Dakota  
Utah  
Washington  
Wyoming

**Kansas City IRS Campus**

Connecticut  
Illinois  
Indiana  
Iowa  
Michigan  
Minnesota  
Missouri  
North Dakota  
Ohio  
Wisconsin

**Philadelphia IRS Campus**

New Jersey  
Pennsylvania

## **Configuration of IRS Campuses for Paper Individual Returns— 2007 Alignment**

### **Andover IRS Campus**

District of Columbia  
Maine  
Maryland  
Massachusetts  
New Hampshire  
New York  
Vermont

### **Atlanta IRS Campus**

Alabama  
Delaware  
Florida  
Georgia  
North Carolina  
Rhode Island  
South Carolina  
Virginia

### **Austin IRS Campus**

International  
Kansas  
Louisiana  
Mississippi  
Oklahoma  
Tennessee  
Texas  
West Virginia

### **Fresno IRS Campus**

Alaska  
Arizona  
California  
Colorado  
Hawaii  
Idaho  
Minnesota  
Montana  
Nebraska  
Nevada  
New Mexico  
North Dakota  
Oregon  
South Dakota  
Utah  
Washington  
Wyoming

### **Kansas City IRS Campus**

Arkansas  
Connecticut  
Illinois  
Indiana  
Iowa  
Michigan  
Missouri  
New Jersey  
Ohio  
Wisconsin

### **Philadelphia IRS Campus\***

Kentucky  
Pennsylvania

\* Philadelphia ceases processing returns at the end of June 2007.

**Configuration of IRS Campuses for Paper Individual Returns—  
2008 Alignment**

**Andover IRS Campus**

District of Columbia  
Maine  
Maryland  
Massachusetts  
New Hampshire  
New York  
Vermont

**Atlanta IRS Campus**

Alabama  
Delaware  
Florida  
Georgia  
North Carolina  
Rhode Island  
South Carolina  
Virginia

**Austin IRS Campus**

International  
Kansas  
Louisiana  
Mississippi  
Oklahoma  
Tennessee  
Texas  
West Virginia

**Fresno IRS Campus**

Alaska  
Arizona  
California  
Colorado  
Hawaii  
Idaho  
Iowa  
Minnesota  
Montana  
Nebraska  
Nevada  
New Mexico  
North Dakota  
Oregon  
South Dakota  
Utah  
Washington  
Wisconsin  
Wyoming

**Kansas City IRS Campus**

Arkansas  
Connecticut  
Illinois  
Indiana  
Kentucky  
Michigan  
Missouri  
New Jersey  
Ohio  
Pennsylvania



## **Configuration of IRS Campuses for Paper Individual Returns— 2009 Alignment**

Andover IRS Campus\*  
New York

Atlanta IRS Campus  
Alabama  
Delaware  
Florida  
Georgia  
North Carolina  
Virginia

Austin IRS Campus  
International  
Kansas  
Louisiana  
Mississippi  
Oklahoma  
Tennessee  
Texas  
West Virginia

Fresno IRS Campus  
Alaska  
Arizona  
California  
Colorado  
Hawaii  
Idaho  
Iowa  
Minnesota  
Montana

Fresno IRS Campus Cont.  
Nebraska  
Nevada  
New Mexico  
North Dakota  
Ohio  
Oregon  
South Dakota  
Utah  
Washington  
Wisconsin  
Wyoming

Kansas City IRS Campus  
Arkansas  
Connecticut  
District of Columbia  
Illinois  
Indiana  
Kentucky  
Maine  
Maryland  
Massachusetts  
Michigan  
Missouri  
New Hampshire  
New Jersey  
Pennsylvania  
Rhode Island  
South Carolina  
Vermont

\* Andover ceases processing returns in 2009.

## **Configuration of IRS Campuses for Paper Individual Returns— 2010 Alignment**

Atlanta IRS Campus  
Delaware  
Florida  
North Carolina  
Virginia

Austin IRS Campus  
Alabama  
International  
Kansas  
Louisiana  
Mississippi  
Oklahoma  
Tennessee  
Texas  
West Virginia

Fresno IRS Campus  
Alaska  
Arizona  
California  
Colorado  
Hawaii  
Idaho  
Illinois  
Iowa  
Minnesota  
Montana  
Nebraska

Fresno IRS Campus Cont.  
Nevada  
New Mexico  
North Dakota  
Ohio  
Oregon  
South Dakota  
Utah  
Washington  
Wisconsin  
Wyoming

Kansas City IRS Campus  
Arkansas  
Connecticut  
District of Columbia  
Georgia  
Indiana  
Kentucky  
Maine  
Maryland  
Massachusetts  
Michigan  
Missouri  
New Hampshire  
New Jersey  
New York  
Pennsylvania  
Rhode Island  
South Carolina  
Vermont

## Configuration of IRS Campuses for Paper Individual Returns— 2011 Alignment

### Atlanta IRS Campus\*

Delaware  
Florida

### Austin IRS Campus

Alabama  
International  
Kansas  
Louisiana  
Mississippi  
Oklahoma  
Tennessee  
Texas  
West Virginia

### Fresno IRS Campus

Alaska  
Arizona  
California  
Colorado  
Hawaii  
Idaho  
Illinois  
Indiana  
Iowa  
Michigan  
Minnesota  
Montana  
Nebraska  
Nevada

### Fresno IRS Campus Cont.

New Mexico  
North Dakota  
Ohio  
Oregon  
South Dakota  
Utah  
Washington  
Wisconsin  
Wyoming

### Kansas City IRS Campus

Arkansas  
Connecticut  
District of Columbia  
Georgia  
Kentucky  
Maine  
Maryland  
Massachusetts  
Missouri  
New Hampshire  
New Jersey  
New York  
North Carolina  
Pennsylvania  
Rhode Island  
South Carolina  
Vermont  
Virginia

\* Atlanta ceases processing returns in 2011.

**Configuration of IRS Campuses for Paper Individual Returns—  
2012 Alignment**

**Austin IRS Campus**

Alabama  
Florida  
International  
Louisiana  
Mississippi  
Texas

**Fresno IRS Campus**

Alaska  
Arizona  
California  
Colorado  
Hawaii  
Idaho  
Illinois  
Indiana  
Iowa  
Michigan  
Minnesota  
Montana  
Nebraska  
Nevada  
New Mexico  
North Dakota  
Ohio  
Oregon  
South Dakota  
Washington  
Wisconsin  
Wyoming  
Utah

**Kansas City IRS Campus**

Arkansas  
Connecticut  
Delaware  
District of Columbia  
Georgia  
Kansas  
Kentucky  
Maine  
Maryland  
Massachusetts  
Missouri  
New Hampshire  
New Jersey  
New York  
North Carolina  
Oklahoma  
Pennsylvania  
Rhode Island  
South Carolina  
Tennessee  
Vermont  
Virginia  
West Virginia

**Configuration of IRS Campuses for Paper Individual Returns—  
2013 Alignment**

**Austin IRS Campus**

Alabama  
Florida  
International  
Louisiana  
Mississippi  
Texas

**Fresno IRS Campus**

Alaska  
Arizona  
California  
Colorado  
Hawaii  
Idaho  
Illinois  
Indiana  
Iowa  
Michigan  
Minnesota  
Montana  
Nebraska  
Nevada  
New Mexico  
North Dakota  
Ohio  
Oregon  
South Dakota  
Utah  
Washington  
Wisconsin  
Wyoming

**Kansas City IRS Campus**

Arkansas  
Connecticut  
Delaware  
District of Columbia  
Georgia  
Kansas  
Kentucky  
Maine  
Maryland  
Massachusetts  
Missouri  
New Hampshire  
New Jersey  
New York  
North Carolina  
Oklahoma  
Pennsylvania  
Rhode Island  
South Carolina  
Tennessee  
Vermont  
Virginia  
West Virginia

**Configuration of IRS Campuses for Standard Electronic Individual  
Returns—2005 Alignment**

**Andover IRS Campus**

Connecticut  
Delaware  
District of Columbia  
Maine  
Maryland  
Massachusetts  
New Hampshire  
New Jersey  
New York  
Pennsylvania  
Rhode Island  
Vermont  
Virginia

**Austin IRS Campus**

Illinois  
Iowa  
Kansas  
Minnesota  
Missouri  
New Mexico  
Oklahoma  
Texas  
Wisconsin

**Kansas City IRS Campus**

Florida  
Indiana  
Kentucky  
Michigan  
Ohio  
South Carolina  
West Virginia

**Memphis IRS Campus\***

Alabama  
Arkansas  
Georgia  
Louisiana  
Mississippi  
North Carolina  
Tennessee

**Philadelphia IRS Campus**

Alaska  
Arizona  
California  
Colorado  
Hawaii  
Idaho  
International  
Montana  
Nebraska  
Nevada  
North Dakota  
Oregon  
South Dakota  
Utah  
Washington  
Wyoming

\* Memphis ceased processing returns at the end of June 2005.

**Configuration of IRS Campuses for Standard Electronic Individual  
Returns—2006 Alignment**

**Andover IRS Campus**

Connecticut  
Delaware  
District of Columbia  
Maine  
Maryland  
Massachusetts  
New Hampshire  
New Jersey  
New York  
Pennsylvania  
Rhode Island  
Vermont  
Virginia

**Austin IRS Campus**

Alabama  
Arkansas  
Colorado  
Iowa  
Kansas  
Louisiana  
Mississippi  
Missouri  
Nebraska  
New Mexico  
North Dakota  
Oklahoma  
South Dakota  
Texas

**Fresno IRS Campus**

Alaska  
Arizona  
California  
Hawaii  
Idaho  
Montana  
Nevada  
Oregon  
Utah  
Washington  
Wyoming

**Kansas City IRS Campus**

Illinois  
Indiana  
Michigan  
Minnesota  
Ohio  
West Virginia  
Wisconsin

**Philadelphia IRS Campus**

Florida  
Georgia  
International  
Kentucky  
North Carolina  
South Carolina  
Tennessee

**Configuration of IRS Campuses for Standard Electronic Individual  
Returns—2007 Alignment and on**

**Andover IRS Campus**

Connecticut  
Delaware  
District of Columbia  
Maine  
Maryland  
Massachusetts  
New Hampshire  
New Jersey  
New York  
Pennsylvania  
Rhode Island  
Vermont  
Virginia

**Austin IRS Campus**

Alabama  
Arkansas  
Colorado  
Iowa  
Louisiana  
Mississippi  
Nebraska  
New Mexico  
North Dakota  
Oklahoma  
South Dakota  
Texas

**Fresno IRS Campus**

Alaska  
Arizona  
California  
Hawaii  
Idaho  
Montana  
Nevada  
Oregon  
Utah  
Washington  
Wyoming

**Kansas City IRS Campus**

Illinois  
Indiana  
Kansas  
Michigan  
Minnesota  
Missouri  
Ohio  
West Virginia  
Wisconsin

**Philadelphia IRS Campus**

Florida  
Georgia  
International  
Kentucky  
North Carolina  
South Carolina  
Tennessee



## **IRS Campuses/Processing Sites for TeleFile – 2005 Alignment**

Kansas City IRS Campus

Philadelphia IRS Campus

Tennessee Computing Center

The IRS concluded its TeleFile program at the end of the 2005 filing season.

## Other Projection Documents

| <u>Title</u>   | <u>IRS<br/>Document<br/>Number</u> | <u>Typical<br/>Updates</u> |
|--|------------------------------------|----------------------------|
| <b>Calendar Year Return Projections by State</b>   | 6149                               | Winter                     |
| <b>Calendar Year Return Projections for the<br/>United States and IRS Campuses</b>                                       | 6186                               | Fall                       |
| <b>Fiscal Year Return Projections for the United States</b>  | 6292                               | Spring<br>& Fall           |
| <b>Calendar Year Projections of Information and<br/>Withholding Documents for the United States and<br/>IRS Campuses</b> | 6961                               | Spring                     |

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These documents are available electronically as noted inside the front cover.

These documents may also be requested

- (1) by phone at (202) 874-0588
- (2) by fax at (202) 874-0613, or
- (3) by writing to the following address

**Internal Revenue Service  
Office of Research RAS:R  
Attn.: Acting Chief, Projections and Forecasting  
1111 Constitution Avenue, NW, NCA-7111  
Washington, D.C. 20224**



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Department of the Treasury  
**Internal Revenue Service**

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